



THE FORT ST. GEORGE GAZETTE.

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Part I.—Notifications by Government.

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PUBLIC DEPARTMENT.

NOTIFICATION.

Fort St. George, March 10, 1916.

No. 128.—All communications intended for the Government of Madras, which cannot reach Madras by Saturday the 12th April 1916, should be addressed to "Residence Hill, the Nilgiris."

2. The following communications should, however, continue to be addressed to Fort St. George:—
Communications intended for the Marine and Public Works Departments and for the Local and Municipal Department (other than those relating to Piquet, which should be addressed to Colombo).

3. Communications intended for the Public Works Department, General Branch, should be addressed to Residence Hill only in the following cases:—

- (1) All confidential communications.
- (2) All communications which are replies to references issued from the Government, other.
- (3) All urgent communications and telegrams except those relating to bridges and advances of funds.

All other communications for the Public Works Department, General Branch, should be addressed to Chettyar, Madras.

Communications intended for the Public Works Department (Bridges) should continue to be addressed to Chettyar, Madras.

PERSONAL STAFF

+ APPOINTMENT.

Fort St. George, March 25, 1916.

No. 129.—His Excellency the Governor has been pleased to make the following appointment in his Personal Staff:—

Captain James Henry Duffin, 1st Battalion, Durham Light Infantry, to be Extra Aide-de-Camp to His Excellency the Governor with effect from 15th March 1916.

RESIGNATION.

Port St. George, March 26, 1916.

No. 181.—The Governor in Council accepts the resignation tendered by the Hon'ble Mr. Justice Lewis Greenfield Moore of the office of Officiating Judge of the High Court of Judicature at Madras and under the provisions of section 144 (2) of the Government of India Act, 1905 (8 and 9 Geo. 5, Ch. 43), hereby cancels his appointments as such Officiating Judge with effect from the 27th March 1916.

APPOINTMENTS.

Port St. George, March 27, 1916.

No. 182.—The Hon'ble Mr. Lloyd Dharwadkar, B.A., I.C.S., is set as Chief Secretary to Government during the absence of the Hon'ble Mr. A. Satterthworth, B.A., I.C.S., as leave as until further orders.

Port St. George, March 28, 1916.

No. 183.—Under the provisions of section 145 (2) of the Government of India Act, 1905 (8 and 9 Geo. 5, Ch. 43), the Governor in Council is pleased to appoint the Hon'ble Mr. Justice William Watkin Phillips to officiate as a Judge of the High Court of Judicature at Madras during the absence on leave of the Hon'ble Mr. Justice Charles Gosselin Spenser and until the 31st May 1916, the date of commencement of the sittings of the High Court.

VOLUNTIERS.

Port St. George, March 28, 1916.

TRANSFER.

SOUTH INDIAN RAILWAY TRANSPORT BRANCH

No. 184.—Captain and Honorary Major Robert Edward Oliver, V.D., is transferred to the Supplementary List. Dated the 27th January 1916.

A. SATTERTHWORTH,
Chief Secretary.

MARRIAGE LICENSES.

Port St. George, March 27, 1916.

No. 185.—Under section 9 of the Indian Christian Marriage Act, 1872, the license granted, under the sanction to Mr. William H. Farmer of the American Board Mission, in the district of North Arcot on the 10th April 1911, is hereby revoked.

No. 186.—Under section 9 of the Indian Christian Marriage Act, 1872 (as amended by the Indian Christian Marriage Act Amendment Act, 1901), the Governor in Council sanctions the issue of license to the undersigned missionaries to solemnize marriages within the territories under the administration of the Government of Madras, in accordance with the provisions of the said Act:—

Mr. Henry Marrowood of the Ceylon and India General Mission, residing at Goolahetti-palappan in the district of Coimbatore.

The Rev. Richard Colley Hatchinson of the Wesleyan Methodist Missionary Society, residing at Madras.

No. 187.—Under section 9 of the Indian Christian Marriage Act, 1872, the Governor in Council sanctions the issue of a license to Mr. Henry Marrowood of the Ceylon and India General Mission, residing at Goolahetti-palappan in the district of Coimbatore to grant certificates of marriage between Native Christians in accordance with the provisions of the said Act within the territories under the administration of the Government of Madras.

F. BAJAGOPALA ANTHARAYAR,
Secretary to Government.

ERRATUM.

Port St. George, March 31, 1916.

In notification No. 81 published on page 280 of Part I of the *Port St. George Gazette*, dated the 20th March 1916, granting allowance to Mr. F. Noyes, I.C.S., for "14th July 1916" read "14th July 1915".

NOTIFICATIONS.

Act 25, 1894, March 29, 1894.

No. 110.—The following notification of the Government of India are republished:—

DEPARTMENT OF EDUCATION.

SARTANAT.

Dated, the 14th March 1915.

No. 141.—In exercise of the powers conferred by section 48 of the Pilgrim Ships Act, 1894 (XIV of 1894), the Governor General is pleased to make the following alterations in rule 44 (1) of the rules under the Act published with the Home Department notification No. 1913, dated the 16th October 1913, namely:—

In the second sentence of rule 44 (1) the words "a permanent hospital shall be provided for not less than 25 per cent of the pilgrims on board" shall be substituted by the words "a permanent hospital shall be provided for 5 per cent of the pilgrims on board."

HOME DEPARTMENT.

PASSAGE.

Dated, the 16th March 1915.

EMIGRANT HANDBOOKS AND SYSTEM OF ALIENS (LOCAL).

Supplementary Instructions.

No. 435-C.—The Governor General in Council is pleased to issue the following supplementary instructions with reference to rules 8, 9 and 13 of the Regulations under the British Nationality and Status of Aliens Act, 1914, published with the Home Department notification No. 435-C, dated the 12th February 1915, in the Gazette of India of the 14th February 1915:—

- A. *Regulation 8*.—The headquarters of the Government of India for the time being shall be the place of registration of certificates of naturalization and acts of alienage.
- B. *Regulation 9*.—The headquarters of the Government of India for the time being shall be the place of registration of declarations of alienage and of renunciation or reversion of British nationality.
- C. *Regulation 13*.—The fees prescribed by the Regulations may be paid into any Government Treasury in India.

DEPARTMENT OF REVENUE AND ADMINISTRATION.

GENERAL.

Dated, the 15th March 1915.

No. 436-C.—Mr. F. Mayne, I.C.S., Under Secretary to the Government of India, in the Department of Revenue and Administration, is granted privilege leave for three months with effect from the 16th April 1915, under articles 245 and 246 of the Civil Service Regulations.

DEPARTMENT OF COMMERCE AND INDUSTRY.

GENERAL.

Dated, the 15th March 1915.

No. 436-B.—Mr. S. H. Storer, I.C.S., Under Secretary to the Government of India, in the Department of Commerce and Industry, is granted privilege leave for three months with effect from the 16th April 1915, on the subsequent date on which he may avail himself of it.

Mr. Storer's services are resumed at the disposal of the Government of Madras with effect from the date succeeding that on which his privilege leave expires.

SOUTHERN.

Dated, the 15th March 1915.

No. 5100-W.—The following steam ship the "Leader Gazette" is republished for information:—

The Secretary of State for Foreign Affairs publishes for general information the following list of persons and firms in Egypt with means of access, which have been licensed by the Egyptian Government, to carry on business for the purpose of liquidation only.

Port St. George, March 14, 1935.

No. 128.—

I. In exercise of the power conferred on him by section 51, clause (a), of the Assam Labour and Emigration Act, 1911 (Act VI of 1911), as amended by Acts XL of 1930 and VIII of 1935, the Governor in Council is pleased to declare that, in the case of garden sardars holding certificates granted under Chapter IV of the said Act and working under the control of any association which may be specially authorized in this behalf by the Government of Madras is—

(1) That portion of the Parakkimedi Malukha, the boundaries of which are as follow:—

“On the west the Radhahangi-Galla-Gumma-Serango road to Serango; thence eastwards along the Serango-Rayapada road to the Uppaladu nala; thence north along the Uppaladu nala and then along the western branch of the main to the boundary of the Ranagiri taluk; thence eastwards along the boundary between the Ranagiri taluk and the Parakkimedi Malukha to the boundary of the Radamangudi Malukha; thence southwards along the boundary between the Parakkimedi Malukha and the Radamangudi and Mandam Malukha.”

- (2) The Mandam Malukha.
- (3) The Radamangudi Malukha.
- (4) The Jalantaga Malukha.
- (5) The Janada Malukha.

The requirements of the following sections of the Act shall be relaxed to the extent specified below:—

(a) An application under section 50 (1) for the renewal of a garden sardar's certificate may be made by the local agent of an association as aforesaid or the Agent to the Governor in Ganjam or to any other person specially empowered in writing in this behalf by the Agent to the Governor in Ganjam and on the application of such local agent, the Agent to the Governor in Ganjam or other person specially empowered in writing by him, may countersign any fresh certificate which is accepted and signed in his presence by the garden sardar.

(b) The requirements of section 60 sub-section (2) are dispensed with.

(c) In the case of a certificate countersigned under section 55 or renewed under section 60 of the Act by the Inspector or Magistrate having jurisdiction over the place where the employer granting the original certificate resides, the countersignature of the Agent to the Governor in Ganjam may be dispensed with, provided such certificate is countersigned by some person specially empowered in writing in this behalf by the Agent to the Governor in Ganjam; in the case of a certificate renewed under clause (a) above by the Agent to the Governor in Ganjam or by any other person specially empowered in writing in this behalf by the Agent to the Governor in Ganjam the countersignature of the Inspector or Magistrate having jurisdiction over the place where the employer who granted the original certificate resides, may be dispensed with.

II. In exercise of the same power, the Governor in Council is further pleased to declare that, in the case of garden sardars holding certificates and working under such control as aforesaid, the requirements of sections 55 to 75 and sections 87 and 88 of the Act are dispensed with on the following conditions:—

(1) No person engaged by a garden sardar, in whose case the requirements of the abovesaid sections, have been dispensed with, shall be required to enter into a labour contract under the Act.

(2) A local agent shall be appointed under section 54 of the Act for the supervision of such sardars.

(3) The local agent shall keep or cause to be kept under his own supervision two registers in the forms contained in the appendix to this notification, the one containing the names and descriptions of all garden sardars working under him and the other the names and descriptions of all persons engaged by garden sardars together with the names and descriptions of the dependents of all persons so engaged. These registers shall be kept separately for each place of accommodation provided under section 62 of the Act and shall be open to inspection at any time by any Magistrate or by a Police Officer not below the rank of Inspector of Police, or any other person specially empowered in writing in this behalf by the Agent to the Governor in Ganjam and at the end of each month a copy of all the entries of the month in the second register shall be submitted to the Agent to the Governor in Ganjam or to such officer as the Agent to the Governor may authorize in his behalf, together with a certificate, which shall be signed by the local agent, in the form contained in the appendix to this notification.

(4) No garden sardar shall recruit any person of a different class from that to which the sardar himself belongs unless he has previously or specially been authorized by the Agent to the Governor in Ganjam so to do and then only to the extent to which he has been so authorized.

(5) The local agent shall, on being so required by the Superintendent or by a Magistrate or by a Police Officer not below the rank of Inspector of Police, produce before such

II.—Form of register of persons engaged by garden makers working under the control of the local agent of _____ at _____ during the month of _____ 190____.

Personal notes.	
Place of capture.	
Date of capture.	
Name of informant and occupations.	
Butcher's marks.	
Color.	
Age.	
Sex.	
Measure.	Standard
Weight.	
Height.	
Weight, volume or depth.	
Number of days in the field.	
Time of day in which it was found.	
Length in whole or in part.	
Diagram of the head figure.	

III.—Form of certificate to be appended to the copy submitted to the Agent to the Governor in Council.

I hereby certify that I have duly examined the above-named persons, who have one and all acknowledged in my presence their readiness to proceed to the labor districts; and I have further satisfied myself that none of them has been induced to proceed there by any promise, undue influence, fraud, misrepresentation or mistake.

Exempli A. 1900.

No. 140.

1. In exercise of the power conferred on him by section 91, clause (5), of the Assam Labour and Emigration Act, 1921 (Act VI of 1921), as amended by Acts XI of 1928 and VIII of 1934, the Governor in Council is pleased to declare that, in the case of garden

From,	From
Programme, Agency, Editor, Agency,	Chief, Section
Patil, Patil, Patil, and Patil	Patil
Patil, Patil, Patil, and Patil	Patil
Patil, Patil, Patil, and Patil	Patil

(c) An application under section 00 (k) for the removal of a garden roller's certificate may be made by the local agent or an Association as referred to the Agent to the Governor in Vinnygoon or to any other person specially empowered in writing in this behalf by the Agent to the Governor in Vinnygoon and on the application of each local agent, the Agent to the Governor in Vinnygoon or other person specially empowered in writing by him, may cause any such certificate which is accepted and signed in his name by the garden roller.

(b) The requirements of section 60, sub-section (2), are dispensed with.

(c) In the case of a certificate owner assigned under section 50, if a request under section 50 of the Act by the Employer or Magistrate having jurisdiction over the place where the employer granted the original certificate expires, the countersignature of the Agent to the Governor in the Vinpagoan may be dispensed with, provided such certificate is countersigned by a person specially empowered in writing in this behalf by the Governor in Vinpagoan; in the case of a certificate issued under clause (a) above by the Agent to the Governor in Vinpagoan or by any other person specially empowered in writing in this behalf by the Agent to the Governor in Vinpagoan, the countersignature of the Inspector or Magistrate having jurisdiction over the place where the employer who granted the original certificate resides, may be dispensed with.

11. In exercise of the same power, the Governor in Council is further pleased to declare that, in the case of gardeners holding certificates and working under such control as aforesaid the requirements of sections 65 to 73 and sections 87 and 88 of the Act are dispensed with on the following conditions:—

(1) No person engaged by a goods tender, in whose case the requirements of the above-mentioned notices have been dispensed with shall be required to enter into a labour contract under the Act.

(3) A local agent shall be appointed under section 64 of the Act for the supervision of each garden.

(3) The local agent shall keep or cause to be kept under his own supervision two registers in the forms contained in the appendix to this notification, the one containing the names and descriptions of all garden sardars working under him and the other the names and descriptions of all persons engaged by garden sardars together with the names and descriptions of the dependents of all persons so engaged. These registers shall be kept separately for each place of accommodation provided under section 62 of the Act and shall be open to inspection at any time by any Magistrate or by a Police Officer not below the rank of Inspector of Police, or any other person specially empowered in writing in this behalf by the Agent to the Governor in Yangonpetan and at the end of each month a copy of all the entries of the month in the second register shall be submitted to the Agent to the Governor in Yangonpetan or to such officer as the Agent to the Governor may authorize in this behalf together with a certificate, which shall be signed by the local agent, in the form contained in the appendix to this notification.

(4) No garden sardar shall employ any person of a different class from that to which the sardar himself belongs unless he has generally or specially been authorized by the Agent to the Governor in Yangonpetan so to do, and then only in the extent to which he has been so authorized.

(5) The local agent shall, on being so required by the Superintendent or by a Magistrate or by a Police Officer not below the rank of Inspector of Police, produce before such Superintendent or Magistrate or Police Officer any person engaged by a sardar or any dependents of any person so engaged, who is in a place of accommodation provided under section 62.

(6) The local agent shall report for the notice of a Magistrate any case in which objection is made to the emigration of any person by any one claiming to stand in the relation of husband, wife, parent, or lawful guardian to the emigrant.

(7) The local agent shall satisfy himself that the names and addresses given by each garden sardar and by the persons engaged by them are correct, and that the wages and other conditions of service are fully explained to and understood by the persons so engaged.

(8) Every garden sardar shall be bound to give the local agent to whom he is accredited a true account of every person engaged by such sardar and to correct any misdescription of any such person given by that person which the sardar knows to be untrue or inaccurate.

(9) The local agent shall provide suitable accommodation for all persons so engaged and shall send to the Superintendent, in addition to a copy of the entries in the second register prescribed by clause (3), a list of the names and addresses of all persons so engaged, and no person so engaged shall be dispatched to a labour district until he has been detained at least one week in the accommodation provided by the local agent under this rule.

(10) If so required by an order in writing of the Agent to the Governor in Yangonpetan or of any other person specially empowered in this behalf by the Agent to the Governor in Yangonpetan the local agent shall not receive or allow to be removed from the district any woman who is to proceed to a labour district unaccompanied by her husband until the lapse of seven clear days from the date upon which such woman was brought into the accommodation provided by the local agent under the last preceding rule.

(11) The local agent shall be responsible for preventing to the best of his ability all misconduct on the part of the sardars accredited to him, and for bringing all illegal acts committed by them to the notice of the Agent to the Governor in Yangonpetan.

(12) The local agent shall furnish from time to time such information as the Agent to the Governor in Yangonpetan may direct concerning the persons dispatched by him to labour districts.

(13) No garden sardar shall recruit in any of the localities specified below in which any of the festivals specified against such localities are being celebrated or within a week before or after such celebration:—

Locality.	Names of Festivals.
Puwa, Pottangbi, Koraup, Jeypon and Malkanagar	Chaitin and Balli Jata.
Golegrade	Thues.
	Bodhiwongsa Pandaga,
	Aditirajin Pandaga,
	Vaeti Pandaga
Golegrade Agency	Gangadeti Pandaga,
	Rakhsama Pandaga,
	Sarkhsamam Pandaga,
	Nivavali.
Kongawonpaka and Baltri Agency	Silla Pandaga.

(14) The breach of any local agent who may be found not to have exercised due care in preventing misconduct on the part of the sardars accredited to him or to have failed to report any illegal act committed by any such sardar, shall be liable to be cancelled by the Agent to the Governor in Yangonpetan.

Appendix.

L.—Form of register of garden snakes working on the District under the control of the local agent of at during the month of 191

Name of garden snake.	Place or place of residence in which it is found.	Snake's name.	Color.	Age.	Sex.	Indian.	General appearance and description of marks.	Bite.			Local use of medicinal.	Date of capture.	Signature of the local agent.
								Snake.	Tooth.	Viper.			

II.—Form of register of persons engaged by garden snakes working under the control of the local agent of at during the month of 191

Local snake.	Place of residence.	Date of registration.	Name of laborer and his position.	Snake's name.	Color.	Age.	Sex.	Bite.			Local use of medicinal.	Date of capture.	Signature of the local agent.
								Snake.	Tooth.	Viper.			

III.—Form of certificate to be appended to the copy submitted to the Agent to the Governor in Vancouver.

I hereby certify that I have duly examined the above-named persons who have run and all acknowledged in my presence their readiness to proceed to the labor districts; and I have further advised agent that none of them has been induced to proceed there by any species, under influence, fraud, misrepresentation or mistake.

Local Agent.

P. RAJAGOPALA ACHARYAN,
Secretary to Government.

JUDICIAL DEPARTMENT.

LEAVE.

No. 245.—The Hon'ble Mr. John Edward Power Wallis, Esq., Barrister-at-Law, Chief Justice of the High Court of Judicature, Madras, has been granted leave for three months and fifteen days in satisfaction of the meeting register of the High Court under rules 4 and 24 to article 447 of the Civil Service Regulations.

No. 146.—The Hon'ble Mr. James Herbert Belknap, *Ser.-at-Law*, Temporary Additional Judge of the High Court of Judicature, Madras, following without material variation up to 31st December 1916 an estimate of the coming revision of the High Court, under rule 2 and 31 A to article 144 and article 145 (g) of the Civil Service Regulations.

No. 147.—The Hon'ble Mr. Charles Frederick Taylor, *Ser.-at-Law*, Temporary Additional Judge of the High Court of Judicature, Madras, following for one month in execution of the coming revision of the High Court under rule 17 (d) to article 145 of the Civil Service Regulations.

REVERSIONS.

Part A—Group, March 21, 1916.

No. 148.—The following reversions in the Police Department for the month of February 1916 are notified:—

With effect from the 14th February 1916.

Mr. William Ross John to revert as Assistant Superintendent, second grade.
Mr. William John Duncan Hervey to revert as Assistant Superintendent, second grade.

With effect from the 13rd February 1916.

Mr. Frank Rosser Rosney George to revert as Superintendent, second grade.
Mr. Edward Thomas Howard Florence to revert as Superintendent, third grade.
Mr. Harold Ernest Williams to revert as Superintendent, fourth grade.
Mr. Oliver Michael Widdie to revert as Superintendent, fifth grade.
Mr. Duncan Gordon Strickfield to revert as Assistant Superintendent, second grade.

INSTITUTION OF JUDGES.

Part A, Group, March 21, 1916.

No. 149.—Under the provisions of section 16 of the Code of Criminal Procedure, 1898, the Governor in Council is pleased to confer upon M.R.Sy. Subramania Narayana Ayyar, Sub-Register of Tiruppur, Chingleput taluk, in the district of Chingleput, for the term of his appointment as Sub-Register of Tiruppur, such of the ordinary and additional powers of a Magistrate of the third class, as are specified hereunder in respect of offences under sections 3 to 7, both inclusive, of the Madras Towns Statutes Act, 1883, sections 11 (a) and 16 (E) of the Madras Local Boards Act, 1904, the Specials framed by the District Board of Chingleput under section 122 A of the Madras Local Boards Act, 1904, and under section 16 of the Madras Magistrates of Police and District Act, 1883, which may be committed within the limits of the taluk of Tiruppur, Chingleput taluk, in the district of Chingleput:—

I.—Ordinary powers.

Schedule III of the Code of Criminal Procedure, 1898, section 1.—Items 1 to 4, 16, 18 and 17 to 19.

II.—Additional powers.

Schedule IV of the Code of Criminal Procedure, 1898.—Items 4 and 5 of the powers exercisable by the Local Government as a Magistrate of the third class.

No. 150.—Under section 16 of the Code of Criminal Procedure, 1898, M.R.Sy. Emaral Ayyar, Erikkuram Ayyar, Acting Deputy Tahsildar and Sub-Magistrate, Tiruvallur, in the district of Madurai, is appointed to be a Magistrate of the second class, and under section 37 he is invested with all the powers specified in the fourth schedule as powers which the Government may confer on a Magistrate of that class, except the power to pass orders as to first offences under section 102.

No. 151.—Under section 107 of the Code of Criminal Procedure, 1898, the undersigned officer is authorised to take down the evidence of witnesses who have been heard in the English language:—

M.R.Sy. Tallipar M. Varadaraja Rao Arangal, First-class Magistrate, in the District of Chingleput.

No. 152.—Under section 37 of the Code of Criminal Procedure, 1898, the undersigned Second-class Magistrate in the District of Tiruppur is empowered to pass orders as to first offences under section 102:—

M.R.Sy. Patal Subbalingi Rao Patalu, Third Magistrate, Tirumali.

M.R.Sy. Katanbali Jagannadham Parthi, Third Magistrate, Salem.

M.R.Sy. Vengalooru Vengaladham Parthi, Third Magistrate, Villuputur.

M.R.Sy. Maoru Jagannadham Parthi, Third Magistrate, Kozhich.

No. 153.—Under section 15 (1) of the Code of Criminal Procedure the Governor in Council is pleased to direct that M.R.Sy. Mandagudi Lakshminarayana Rao Parthi, then, Special Magistrate, in the District of Kistna, shall exercise the powers of a Magistrate of the first class as a Magistrate of the District of Magistrate established for the town of Sivada, in the district of Kistna.

No. 154.—Under the provisions of section 100 of the Code of Criminal Procedure, 1898, the Governor in Council is pleased to empower the Bench of Magistrates, Secunderabad, while exercising the powers of a Magistrate of the first class, to try summarily, all or any of the offences specified in sub-section (1) of that section.

WITHDRAWAL OF POWERS

Port St. George, March 26, 1912.

No. 285.—Under the provisions of section 41 of the Code of Criminal Procedure, 1848, the Governor in Council withdrew the powers of an Executive Presiding Magistrate for the City of St. George, assigned upon Mr. C. J. Sagar, who has resigned his appointment.

NOTIFICATION.

Port St. George, February 9, 1912.

No. 286.—In the schedule appended to Notification No. 411, dated the 21st September 1911, published on page 404 of Part I of the Port St. George Gazette, dated the 12th idem, conferring the powers of a magistrate of the third class on certain Police Sergeants by virtue of their office, relative to Palmaria for Rabel in column 2 against the Oudjapok district.

No. 287.—Under section 37 of the Code of Criminal Procedure, 1848, the Governor in Council withdrew the powers of a magistrate of the third class in the Oudjapok district, in virtue of his office, all the powers specified in the fourth schedule to the said Code as powers conferable by the Government on a magistrate of the second class.

No. 288.—Under the provisions of section 41 of the Code of Criminal Procedure, 1848, the Governor in Council withdrew the following additional powers of a magistrate of the second class assigned on the Subordinate of Rabel, in the District of Oudjapok, in virtue of his office:—

Powers to issue warrants of distress under section 193 of the Code.

Powers to commit for trial under section 208 of the Code.

Powers to pass orders as to the attendance under section 262 of the Code.

No. 289.—In the schedule appended to Notification No. 411, dated the 21st September 1911, on page 404 of Part I of the Port St. George Gazette, dated the 12th September 1911, conferring the powers of a magistrate of the third class on certain Sub-Magistrates, by virtue of their office, relative to "Stationary Sub-Magistrate, Rabel," for "Stationary Sub-Magistrate, Palmaria," in column (2) against the Oudjapok district.

No. 290.—In the schedule appended to Notification No. 411, dated the 21st September 1911, on page 404 of Part I of the Port St. George Gazette, dated the 12th September 1911, conferring the powers of a magistrate of the third class on certain Sub-Magistrates, by virtue of their office, relative to "Stationary Sub-Magistrate, Rabel," for "Stationary Sub-Magistrate, Palmaria," in column (2) against the Oudjapok district.

[Note.—The above notifications will take effect from the 1st April 1912.]

Port St. George, March 12, 1912.

No. 291.—Under the provisions of section 4 of the Code of Criminal Procedure, 1848, the Governor in Council is pleased to direct that, with effect from the 12th April 1912 and until further notice, the Prisoners' work of the Newmarket sub-division shall cease to form part of that sub-division and be attached to a separate sub-division called the "Prisoners' sub-division with headquarters at Newmarket."

No. 292.—Under section 22 of the Code of Criminal Procedure, 1848, the Deputy Subordinate, Rabel, is, in virtue of his office, appointed to be a magistrate of the third class, and under section 37 of the Code the Governor in Council withdrew on the said Deputy Subordinate, in virtue of his office, all the powers specified in the fourth schedule to the said Code as powers conferable by Government on a Magistrate of the third class.

Port St. George, March 21, 1912.

No. 293.—Under the provisions of section 5 of the Indian Registration Act, XVI of 1894, the Governor in Council is pleased to direct that, from and after the 1st May 1912, the undivided land of the village which was long part of the registration sub-division of Oudjapok, in the registration district of Oudjapok-Korred, be transferred to and form part of the registration sub-division of Rabel in the same district. The limits of the village shall be the limits which shall then be used to determine the administrative purposes.

KORRED-KORRED TALE

(Government)

Serial number		Survey number			Part of village
1	..	10	..	..	Hammamagor.
2	..	25	..	..	Korred.
3	..	26	..	..	Poikshuri.
4	..	27	..	..	Vedurra.

Circle in which at present situated.	Police station to which now attached.	Name of village.	Circle in which formerly situated.	Police station to which formerly attached.
(1)	(2)	(3)	(4)	(5)
Tringapattur	Kannur	Malloor (1)	Tringapattur	Tringapattur
Do.	Do.	Paloor (1)	Do.	Do.
Do.	Do.	Paloor (2)	Do.	Do.
Do.	Do.	Kallang (1)	Do.	Do.
Do.	Do.	Kannur (1)	Do.	Do.
Do.	Do.	Kannur (2)	Do.	Do.
Do.	Do.	Kannur (3)	Do.	Do.
Do.	Do.	Kannur (4)	Do.	Do.
Do.	Do.	Kannur (5)	Do.	Do.
Do.	Do.	Kannur (6)	Do.	Do.
Do.	Do.	Kannur (7)	Do.	Do.
Do.	Do.	Kannur (8)	Do.	Do.
Do.	Do.	Kannur (9)	Do.	Do.
Do.	Do.	Kannur (10)	Do.	Do.
Do.	Do.	Kannur (11)	Do.	Do.
Do.	Do.	Kannur (12)	Do.	Do.
Do.	Do.	Kannur (13)	Do.	Do.
Do.	Do.	Kannur (14)	Do.	Do.
Do.	Do.	Kannur (15)	Do.	Do.
Do.	Do.	Kannur (16)	Do.	Do.
Do.	Do.	Kannur (17)	Do.	Do.
Do.	Do.	Kannur (18)	Do.	Do.
Do.	Do.	Kannur (19)	Do.	Do.
Do.	Do.	Kannur (20)	Do.	Do.
Do.	Do.	Kannur (21)	Do.	Do.
Do.	Do.	Kannur (22)	Do.	Do.
Do.	Do.	Kannur (23)	Do.	Do.
Do.	Do.	Kannur (24)	Do.	Do.
Do.	Do.	Kannur (25)	Do.	Do.
Do.	Do.	Kannur (26)	Do.	Do.
Do.	Do.	Kannur (27)	Do.	Do.
Do.	Do.	Kannur (28)	Do.	Do.
Do.	Do.	Kannur (29)	Do.	Do.
Do.	Do.	Kannur (30)	Do.	Do.
Do.	Do.	Kannur (31)	Do.	Do.
Do.	Do.	Kannur (32)	Do.	Do.
Do.	Do.	Kannur (33)	Do.	Do.
Do.	Do.	Kannur (34)	Do.	Do.
Do.	Do.	Kannur (35)	Do.	Do.
Do.	Do.	Kannur (36)	Do.	Do.
Do.	Do.	Kannur (37)	Do.	Do.
Do.	Do.	Kannur (38)	Do.	Do.
Do.	Do.	Kannur (39)	Do.	Do.
Do.	Do.	Kannur (40)	Do.	Do.
Do.	Do.	Kannur (41)	Do.	Do.
Do.	Do.	Kannur (42)	Do.	Do.
Do.	Do.	Kannur (43)	Do.	Do.
Do.	Do.	Kannur (44)	Do.	Do.
Do.	Do.	Kannur (45)	Do.	Do.
Do.	Do.	Kannur (46)	Do.	Do.
Do.	Do.	Kannur (47)	Do.	Do.
Do.	Do.	Kannur (48)	Do.	Do.
Do.	Do.	Kannur (49)	Do.	Do.
Do.	Do.	Kannur (50)	Do.	Do.
Do.	Do.	Kannur (51)	Do.	Do.
Do.	Do.	Kannur (52)	Do.	Do.
Do.	Do.	Kannur (53)	Do.	Do.
Do.	Do.	Kannur (54)	Do.	Do.
Do.	Do.	Kannur (55)	Do.	Do.
Do.	Do.	Kannur (56)	Do.	Do.
Do.	Do.	Kannur (57)	Do.	Do.
Do.	Do.	Kannur (58)	Do.	Do.
Do.	Do.	Kannur (59)	Do.	Do.
Do.	Do.	Kannur (60)	Do.	Do.
Do.	Do.	Kannur (61)	Do.	Do.
Do.	Do.	Kannur (62)	Do.	Do.
Do.	Do.	Kannur (63)	Do.	Do.
Do.	Do.	Kannur (64)	Do.	Do.
Do.	Do.	Kannur (65)	Do.	Do.
Do.	Do.	Kannur (66)	Do.	Do.
Do.	Do.	Kannur (67)	Do.	Do.
Do.	Do.	Kannur (68)	Do.	Do.
Do.	Do.	Kannur (69)	Do.	Do.
Do.	Do.	Kannur (70)	Do.	Do.
Do.	Do.	Kannur (71)	Do.	Do.
Do.	Do.	Kannur (72)	Do.	Do.
Do.	Do.	Kannur (73)	Do.	Do.
Do.	Do.	Kannur (74)	Do.	Do.
Do.	Do.	Kannur (75)	Do.	Do.
Do.	Do.	Kannur (76)	Do.	Do.
Do.	Do.	Kannur (77)	Do.	Do.
Do.	Do.	Kannur (78)	Do.	Do.
Do.	Do.	Kannur (79)	Do.	Do.
Do.	Do.	Kannur (80)	Do.	Do.
Do.	Do.	Kannur (81)	Do.	Do.
Do.	Do.	Kannur (82)	Do.	Do.
Do.	Do.	Kannur (83)	Do.	Do.
Do.	Do.	Kannur (84)	Do.	Do.
Do.	Do.	Kannur (85)	Do.	Do.
Do.	Do.	Kannur (86)	Do.	Do.
Do.	Do.	Kannur (87)	Do.	Do.
Do.	Do.	Kannur (88)	Do.	Do.
Do.	Do.	Kannur (89)	Do.	Do.
Do.	Do.	Kannur (90)	Do.	Do.
Do.	Do.	Kannur (91)	Do.	Do.
Do.	Do.	Kannur (92)	Do.	Do.
Do.	Do.	Kannur (93)	Do.	Do.
Do.	Do.	Kannur (94)	Do.	Do.
Do.	Do.	Kannur (95)	Do.	Do.
Do.	Do.	Kannur (96)	Do.	Do.
Do.	Do.	Kannur (97)	Do.	Do.
Do.	Do.	Kannur (98)	Do.	Do.
Do.	Do.	Kannur (99)	Do.	Do.
Do.	Do.	Kannur (100)	Do.	Do.

No. 225.—In exercise of the powers conferred by clause (b) of sub-section 1 of section 4 of the Code of Criminal Procedure, 1893, the Governor in Council is pleased to direct, with effect from the 15th April 1916, the police stations named in column 2 of the schedule hereto appended and to direct, with effect from the said date, the powers vested in column 5 to the police stations including within their local areas the villages noted in column 3 of the said schedule.

SCHEDULE.

Circle in which at present situated.	Police station to which now attached.	Name of village.	Circle in which formerly situated.	Police station to which formerly attached.
(1)	(2)	(3)	(4)	(5)
Madurai	Madurai	Madurai (1)	Madurai	Madurai
Do.	Do.	Madurai (2)	Do.	Do.
Do.	Do.	Madurai (3)	Do.	Do.
Do.	Do.	Madurai (4)	Do.	Do.
Do.	Do.	Madurai (5)	Do.	Do.
Do.	Do.	Madurai (6)	Do.	Do.
Do.	Do.	Madurai (7)	Do.	Do.
Do.	Do.	Madurai (8)	Do.	Do.
Do.	Do.	Madurai (9)	Do.	Do.
Do.	Do.	Madurai (10)	Do.	Do.
Do.	Do.	Madurai (11)	Do.	Do.
Do.	Do.	Madurai (12)	Do.	Do.
Do.	Do.	Madurai (13)	Do.	Do.
Do.	Do.	Madurai (14)	Do.	Do.
Do.	Do.	Madurai (15)	Do.	Do.
Do.	Do.	Madurai (16)	Do.	Do.
Do.	Do.	Madurai (17)	Do.	Do.
Do.	Do.	Madurai (18)	Do.	Do.
Do.	Do.	Madurai (19)	Do.	Do.
Do.	Do.	Madurai (20)	Do.	Do.
Do.	Do.	Madurai (21)	Do.	Do.
Do.	Do.	Madurai (22)	Do.	Do.
Do.	Do.	Madurai (23)	Do.	Do.
Do.	Do.	Madurai (24)	Do.	Do.
Do.	Do.	Madurai (25)	Do.	Do.
Do.	Do.	Madurai (26)	Do.	Do.
Do.	Do.	Madurai (27)	Do.	Do.
Do.	Do.	Madurai (28)	Do.	Do.
Do.	Do.	Madurai (29)	Do.	Do.
Do.	Do.	Madurai (30)	Do.	Do.
Do.	Do.	Madurai (31)	Do.	Do.
Do.	Do.	Madurai (32)	Do.	Do.
Do.	Do.	Madurai (33)	Do.	Do.
Do.	Do.	Madurai (34)	Do.	Do.
Do.	Do.	Madurai (35)	Do.	Do.
Do.	Do.	Madurai (36)	Do.	Do.
Do.	Do.	Madurai (37)	Do.	Do.
Do.	Do.	Madurai (38)	Do.	Do.
Do.	Do.	Madurai (39)	Do.	Do.
Do.	Do.	Madurai (40)	Do.	Do.
Do.	Do.	Madurai (41)	Do.	Do.
Do.	Do.	Madurai (42)	Do.	Do.
Do.	Do.	Madurai (43)	Do.	Do.
Do.	Do.	Madurai (44)	Do.	Do.
Do.	Do.	Madurai (45)	Do.	Do.
Do.	Do.	Madurai (46)	Do.	Do.
Do.	Do.	Madurai (47)	Do.	Do.
Do.	Do.	Madurai (48)	Do.	Do.
Do.	Do.	Madurai (49)	Do.	Do.
Do.	Do.	Madurai (50)	Do.	Do.
Do.	Do.	Madurai (51)	Do.	Do.
Do.	Do.	Madurai (52)	Do.	Do.
Do.	Do.	Madurai (53)	Do.	Do.
Do.	Do.	Madurai (54)	Do.	Do.
Do.	Do.	Madurai (55)	Do.	Do.
Do.	Do.	Madurai (56)	Do.	Do.
Do.	Do.	Madurai (57)	Do.	Do.
Do.	Do.	Madurai (58)	Do.	Do.
Do.	Do.	Madurai (59)	Do.	Do.
Do.	Do.	Madurai (60)	Do.	Do.
Do.	Do.	Madurai (61)	Do.	Do.
Do.	Do.	Madurai (62)	Do.	Do.
Do.	Do.	Madurai (63)	Do.	Do.
Do.	Do.	Madurai (64)	Do.	Do.
Do.	Do.	Madurai (65)	Do.	Do.
Do.	Do.	Madurai (66)	Do.	Do.
Do.	Do.	Madurai (67)	Do.	Do.
Do.	Do.	Madurai (68)	Do.	Do.
Do.	Do.	Madurai (69)	Do.	Do.
Do.	Do.	Madurai (70)	Do.	Do.
Do.	Do.	Madurai (71)	Do.	Do.
Do.	Do.	Madurai (72)	Do.	Do.
Do.	Do.	Madurai (73)	Do.	Do.
Do.	Do.	Madurai (74)	Do.	Do.
Do.	Do.	Madurai (75)	Do.	Do.
Do.	Do.	Madurai (76)	Do.	Do.
Do.	Do.	Madurai (77)	Do.	Do.
Do.	Do.	Madurai (78)	Do.	Do.
Do.	Do.	Madurai (79)	Do.	Do.
Do.	Do.	Madurai (80)	Do.	Do.
Do.	Do.	Madurai (81)	Do.	Do.
Do.	Do.	Madurai (82)	Do.	Do.
Do.	Do.	Madurai (83)	Do.	Do.
Do.	Do.	Madurai (84)	Do.	Do.
Do.	Do.	Madurai (85)	Do.	Do.
Do.	Do.	Madurai (86)	Do.	Do.
Do.	Do.	Madurai (87)	Do.	Do.
Do.	Do.	Madurai (88)	Do.	Do.
Do.	Do.	Madurai (89)	Do.	Do.
Do.	Do.	Madurai (90)	Do.	Do.
Do.	Do.	Madurai (91)	Do.	Do.
Do.	Do.	Madurai (92)	Do.	Do.
Do.	Do.	Madurai (93)	Do.	Do.
Do.	Do.	Madurai (94)	Do.	Do.
Do.	Do.	Madurai (95)	Do.	Do.
Do.	Do.	Madurai (96)	Do.	Do.
Do.	Do.	Madurai (97)	Do.	Do.
Do.	Do.	Madurai (98)	Do.	Do.
Do.	Do.	Madurai (99)	Do.	Do.
Do.	Do.	Madurai (100)	Do.	Do.

POLITICAL DEPARTMENT.

NOTIFICATION.

For St. George, March 28, 1918.

No. 9.—The following notifications of the Government of India are republished:—

FOREIGN AND POLITICAL DEPARTMENT.

Saminimere.

Dated, the 15th March 1918.

No. 1137-D.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1903, and of all other powers enabling him in that behalf, the Governor General in Council is pleased to appoint Mr. Leonard Kenny Pearson, Esquire, Magistrate, Purnamah, being a European British subject, to be a Justice of the Peace within the State of Transvaal.

POLITICAL DEPARTMENT.

Dated, the 16th March 1918.

No. 1184-D.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1903, and of all other powers enabling him in that behalf, and in pursuance of the resolution of the Government of India in the Foreign and Political Department, No. 454-D, dated the 2nd February 1918, the Governor General in Council is pleased to apply the *Foreigners' (Trial) by Courts (Martial) Act, 1915* (XII of 1915), in so far as it may be applicable, to the cases specified in the schedule hereto annexed.

Provided that, for the purpose of facilitating the application of the said Act, any Court exercising jurisdiction in the said cases may construe the provisions of the said Act, with such alterations not affecting the substance as may be necessary or proper to adapt them to the matter before it.

Schedule.

1. The survey lands described in the notification of the Government of India in the Foreign Department, No. 740-L.E., dated the 16th April 1913, as subsequently amended, and in the first and second columns of the schedule annexed thereto.

2. The *Baroda Cantonment*.

3. The *Administrated Areas in Central India*, as described in the notification of the Government of India in the Foreign Department, No. 719-L.E., dated the 14th November 1913.

4. The *Administrated Areas in the Hyderabad State*, as described in the notification of the Government of India in the Foreign Department, No. 563-L.E., dated the 22nd March 1915.

5. The *Civil and Military Police of the police*.

6. The *Ala hills*, as described in the notification of the Government of India in the Foreign Department, No. 470-L.E., dated the 10th April 1913.

7. The *British Reserve, Mysore*, as defined in the notification of the Government of India in the Foreign Department, No. 513-L.E., dated the 15th March 1913.

8. *Barce*.

A. BUTTERWORTH,
Chief Secretary.

FINANCIAL DEPARTMENT.

NOTIFICATION.

For St. George, March 28, 1918.

No. 10.—The following notifications of the Government of India are republished:—

FINANCE DEPARTMENT.

Loans and Assessments.

Dated, the 15th March 1918.

No. 393-F.E.—Mr. R. R. Krishna Appay, a probationer of the Indian Finance Department, has been promoted to class III of the General List with effect from the 26th November 1915, and has been posted as Assistant Accountant-General, Madras, with effect from the same date.

No. 515-F.E.—Mr. D. I. A. Isstiffe has been posted as Assistant Accountant-General and Currency Officer, Madras, with effect from the 2nd March 1917.

Mr. M. Subramanyam has been posted as Assistant Accountant-General, Madras, with effect from the same date.

No. 134-F.E.—Mr. H. B. Papp has been posted as Deputy Assistant-General, Madras, with effect from the 6th March 1918.

A. BUTTERWORTH,
Chief Secretary.

MARINE DEPARTMENT

NOTIFICATIONS.

Port St. George, March 24, 1916.

Art. 16.—The following by-law No. 2, as placed by the Madras Port Trust Board under section 96 of the Madras Port Trust Act, 1908 (II of 1908), as amended by the Madras Port Trust Amendment Act II of 1915, and submitted for the approval of Government under section 96 of the said Act is published for information:—

5. Port Trust not responsible when notice of loss has not been given within one month.—The Port Trust will not be in any way responsible for loss of or damage to goods landed into its custody on the landing premises, unless notice of such loss shall have been given within one month of the date of the receipt granted for them by the Trust under section 10 (1) of the Act.

Port St. George, March 25, 1916.

Art. 17.—The following gentlemen have been elected, under Article 8 of the Madras Port Trust Act, 1908 (II of 1908), as amended by Madras Act II of 1915, by the members of the Madras Chamber of Commerce, the Madras Indian Chamber of Commerce and of the Madras Trades Association to be trustees of the port of Madras with effect from the 1st April 1916:—

- (1) The Hon'ble Mr. Gordon Fraser.
- (2) Mr. J. F. Dwyer.
- (3) Mr. A. P. Srinivas.
- (4) Mr. H. P. N. Rao.
- (5) K. S. Sahasr Mohanand Akbar, Kuttas Sahasr Sahib.
- (6) M. N. R. Rao Sahib Q. Ramaswami Chetti Gern.
- (7) Mr. J. H. Thompson.

Art. 18.—Under section 13 of the Madras Port Trust Act, 1908 (II of 1908), as amended by Madras Act II of 1915, the Governor in Council pleased to appoint the following gentlemen to be Chairman and Trustees of the port of Madras with effect from the 1st April 1916:—

Chairman.

- (1) The Hon'ble Sir Francis J. E. Spring, K.C.S.I.

Trustees.

- (2) Mr. Charles William Egerton Cotton.
- (3) Commander C. W. Hoskins, R.N.M.
- (4) Mr. J. M. Eason.
- (5) The Hon'ble Mr. A. Mansfield.
- (6) Mr. R. Todd.
- (7) M. N. R. P. V. Srinivas Chetti Gern.
- (8) M. N. R. C. Gopal Mahan Aiyangar.

Port St. George, March 24, 1916.

Art. 19.—In pursuance of the powers conferred on him by section 6, sub-section (1), of the said (1) (2) and (3) of the Indian Ports Act, 1908 (XV of 1908), the Governor in Council makes the following rules for the regulation of petroleum into the port of Madras, which rules are additional to the rules framed under section 8 of the Indian Petroleum Act, 1908 (VIII of 1908) which were published in Part I of the Port St. George Gazette, dated the 27th July 1909.

PART I.—PETROLEUM.

After definitions (a) to (f), add the following:—

(g) "Dangerous petroleum" means dangerous petroleum as defined by the Indian Petroleum Act, 1908.

(h) "The Harbour" means and includes every part of the port of Madras of which the Trustees of the Port have been appointed Commissioners.

(i) "Import" means to bring into the harbour by sea; and

(j) "Transport" means to remove from one place to another within the harbour.

PART II.—CHARTER II.—TREATY OF PEIRERUS.

Sub 7 (b).—Before cargo or passengers are taken on board, the master shall lead in to the Deputy Port Commissioner a certificate from the Chemical Engineer or his assistant to the effect that the vessel has been properly cleared inside, is entirely devoid of petroleum and vapour of petroleum, and is in a fit state to load cargo liable to damage from vapour of petroleum.

PART III.—DISCHARGE OF PETROLEUM.

1. (4) The master of every vessel carrying petroleum in bulk or dangerous petroleum in casks shall, on arrival in port, hoist a red flag at the bow and the International code signal, Z31 K. (signifying petroleum oil) at the stern and shall keep such flags flying during daylight until the vessel is properly cleared and entirely devoid of petroleum and vapour of petroleum, and at night, in lieu of the proper flags, shall exhibit a red light on the bow.

(5) Every barge having dangerous petroleum on board shall exhibit a large square red flag from a mast not less than 15 feet above the deck and in such position that it can be seen from all round the compass.

(6) No fire or light of any description, or any detaching articles or substances whatsoever, or machines shall be, or shall be taken, on board of any barge when any dangerous petroleum is on board.

(7) The hatches of every barge having dangerous petroleum on board shall be battened down and secured with tarpaulins from the time of her leaving the vessel from which the petroleum was taken up to the time when she begins unloading.

(8) The hatches of every barge which has received a cargo of dangerous petroleum shall, immediately after the barge is unloaded, be thoroughly cleared of all traces of such petroleum and dried, and the holds shall be thoroughly ventilated.

(9) Vessels discharging or loading dangerous petroleum shall have their awnings furled, fire screens hove in, and all fire extinguishing appliances in readiness for immediate use.

2. (1) The master, or other person in the vessel being in command or in charge, of every vessel or boat engaged in taking in or discharging petroleum or having petroleum on board shall take efficient measures for preventing the escape, by leakage or other means, of such petroleum from any such vessel or boat.

(2) During the time that any vessel carrying petroleum in bulk or dangerous petroleum in casks is alongside a wharf, the master or the first mate shall remain on board and shall see that every necessary precaution is taken for the safety of the vessel and, her cargo, and during all such time the engines, boiler and machinery shall be maintained in working order, so that the vessel may at once be moved, if so required.

(3) A vessel carrying petroleum in bulk or dangerous petroleum in casks which is alongside any wharf will be liable and must be prepared at any time and from time to time, if so required by the Commissioner, for removal from such wharf as an embargo in the port, and when her petroleum has been discharged, she shall, as soon as possible, leave the wharf for such anchorage and shall remain there until cleared.

(4) During the time a vessel is alongside a wharf, two barriers shall be erected not less than 15 feet ahead and astern of the vessel. Bars, naked lights and smoking are strictly prohibited within the limits of the barriers. Locomotives must be stopped outside the barriers and engines, if in use, will have to be worked by hand within the space so marked off.

(5) No fire or light (except the galley and engine-room fires and electric lights) shall be allowed on board any vessel carrying petroleum in bulk when in the port, until she shall have been cleared inside from petroleum and vapour of petroleum.

(6) While the barriers are open, or petroleum is being discharged, no smoking shall be allowed on board.

(7) A vessel carrying oil will not be permitted to coal (i.e. bunkers) or to take cargo on board or to discharge any other cargo than her oil at any time when her barriers are open, or when she is pumping oil ashore or when, in the opinion of the Deputy Port Commissioner, there is any possibility whatever of oil vapour coming in contact with naked lights or fire, on board cargo or coal boats in the neighbourhood.

(8) The master of any vessel at the time of any dock or barge discharging under these rules will be held responsible for their due observance.

First St. George, March 16, 1918.

No. 33.—The following notification of the Government of India is republished:—

MARINE SUPPLEMENT.

NARRATIVE SUMMARY.

Dated, the 14th March 1918.

No. 2143-W.—With reference to the Notification in this Department No. 897-W., dated the 11th December 1918, the following order of His Majesty the King in Council is published for general information:—

AT THE COURT AT BUCKINGHAM PALACE.

THE 15TH DAY OF FEBRUARY 1918.

Present:

The King's Most Excellent Majesty in Council.

Whereas a state of war exists between His Majesty and the German Emperor, the Emperor of Austria King of Hungary, the Sultan of Turkey and the King of the Bulgarians:

And whereas His Majesty holds it to be His Prerogative Duty as well as His Prerogative Right to take all steps necessary for the Defence and Protection of the Realm :

And whereas His Majesty did by Order in Council dated November 1913, 1915, prohibit the carriage of cargo by any British steamship exceeding 500 tons gross tonnage registered in the United Kingdom from one foreign port to another, unless exempted by law :

And whereas it has been made to appear to His Majesty that it is essential to the Defence and Protection of the Realm that, in the exercise of His Prerogative as aforesaid, He should prohibit as from and after the First day of March 1918, any British steamship registered in the United Kingdom exceeding 500 tons gross tonnage, except steamships engaged in the coasting trade of the United Kingdom, from proceeding on any voyage, unless the owner or charterer of such steamship has been granted a licence as hereinafter provided :

Now, therefore His Majesty is pleased, by and with the advice of His Privy Council, and to exercise of His Prerogative as aforesaid and of all other powers Him therunto enabling, to order and He is hereby ordered that, from and after the First day of March 1918, no British steamship registered in the United Kingdom exceeding 500 tons gross tonnage, except steamships engaged in the coasting trade of the United Kingdom, shall proceed on any voyage, unless a licence to do so has been granted to or in favour of the owner or charterer of such steamship by the Licensing Committee appointed by the President of the Board of Trade under the provisions of the aforesaid Order in Council of November 15th, 1915, which licence may be granted in reference to classes of ships or their voyages or special.

And the President of the Board of Trade is to act and give instructions and directions accordingly.

ARTHUR PYMOR.

A. BUTTERWORTH,
Chief Secretary.

LEGISLATIVE DEPARTMENT.

LEAVE.

Port St. George, March 15, 1918.

No. 31.—Under article 256 of the Civil Service Regulations, M.R. Sp. Kerdia Yarna Tawassan, Account, Malayan Transport & Government, is granted privilege leave for one month and three days from the 4th May 1918.

O. O. TODDINGTON,
Acting Secretary to Government.

NOTIFICATION.

Port St. George, March 14, 1918.

No. 32.—The Legislative Council of the Government of Port Saint George will meet in the Council Chamber, Port Saint George, on 11 a.m. on Wednesday the 15th April 1918.

1. Under article 41 of the rules for the conduct of business at meetings of the Legislative Council, persons desirous of submitting to the Council Chamber during the sitting should make application to the Secretary to the Council through a Member of the Council and such application should reach the Secretary not later than Saturday the 14th April 1918.

O. O. TODDINGTON,
Secretary to the Council.

REVENUE DEPARTMENT.

LEAVE.

Port St. George, March 14, 1918.

No. 125.—Under articles 255, 256 and 258 (3), Civil Service Regulations, Mr. C. D. McCarthy, Comptroller of Finance, Western Circle, is granted privilege leave and furlough for six months with effect from 15th April 1918 or subsequent date of return.

RE-APPOINTMENT.

Port St. George, March 15, 1915.

No. 131.—His Excellency the Governor in Council re-appoints H.R. H. Jendrovecz Parapetel, Esq. Avergal to be an honorary deputy collector in the District of Trincerville for the disposal of work business on the Collection of the district any vacant to him under section 164 (1) of the Madras Forests Land Act of 1905. He will hold office for a further period of three years from 1st April 1915.

PROMOTION.

Port St. George, March 15, 1915.

No. 132.—The following promotion of a Provincial Forest Officer is ordered with effect from 1st March 1915:—

M.H. Sy. K. R. Venkateswara Ayyar Avergal, Esq., Assistant Conservator of Forests, to be Extra Deputy Conservator of Forests, sub. pro tem., and Mr. V. Subrahmanya Ayyar as before as Conservator of Forests, Trincerville.

PROMOTION AND POSTING.

Port St. George, March 24, 1915.

No. 133.—The following promotion and posting of a forest officer are ordered:—

Mr. Hugh Allan Latham, Deputy Conservator of Forests and District Forest Officer, North Salem, to act as Conservator of Forests, third grade, and to be in charge of the Western Circle during the absence on leave of Mr. G. D. McCarthy or until further orders.

POSTINGS.

Port St. George, March 22, 1915.

No. 134.—The following postings of Deputy collectors are ordered:—

Udumalai Raji Ahmed Hossain Aydar Rahim Sahib Bahadur on completion of training is temporary work to general duty, Salem.

M.H. Sy. Telisanda Subramanya Gura, from general duty, Salem, to general duty, Kinnia.

No. 135.—The following posting of a Forest Officer is ordered:—

Muhammed Bahadur Fakir Bahadur, Esq., Assistant Conservator of Forests, to be District Forest Officer, Vallur North, during the absence on leave duty of Mr. E. M. Horeau or until further orders. To join forthwith.

ERRATUM.

Port St. George, March 24, 1915.

In items 3 and 4 of Schedule A of the Timber Trade's Rules for the North Malabar division, published as page 204 to 215 of Part I of the Port St. George Gazette, dated 15th February 1915:—

For "Along the dunes and extended to the Chalkapaya at Pongalur" read "Along and down the extended to the Chalkapaya at Pongalur."

NOTIFICATIONS.

Port St. George, March 8, 1915.

No. 136.—His Excellency the Governor in Council is hereby pleased to declare, under the provisions of section 14 of the Madras Forests Act of 1905, that the areas the boundaries of which are set forth in the schedule below shall be constituted "reserved forests" with effect from 15th May 1915.

SCHEDULE.

Station.	Total.	Village.	Name of Block.	Description and boundaries.
Colachelam ..	Yaleri ..	Kattar ..	Addition to the Yaleri reserve.	The addition comprises — Survey No. 4 of 1871 20 12 Do. 1872 2 5 Do. 1873 3 40 Do. 1874 87 00 Total 112 18 and is bounded on the north, east and south by the Yaleri reserve, and on the west by the Alai.

Fort St. George, March 7, 1916.

No. 127.—His Excellency the Governor in Council is pleased to declare, under the provisions of section 34 of the Madras Forest Act of 1882, that the areas the boundaries of which are set forth in the schedule annexed to this notification, shall be constituted "reserved forests", with effect from 1st May 1916.

SCHEDULE.

Station.	Total.	Name of block.	Description and boundaries.																		
Chanchalam ..	Kattar ..	Addition to the Yaleri reserve.	<p>The addition consists of the entire village of Adichalambam and its surrounding (21/34) acres of soil and comprising the eight survey blocks detailed below:—</p> <table border="1"> <thead> <tr> <th>Survey number.</th><th>Extent in acres.</th></tr> </thead> <tbody> <tr> <td>2</td><td>10 12</td></tr> <tr> <td>3</td><td>10 12</td></tr> <tr> <td>4</td><td>2 50</td></tr> <tr> <td>5</td><td>10 12</td></tr> <tr> <td>6</td><td>10 12</td></tr> <tr> <td>7</td><td>10 12</td></tr> <tr> <td>8</td><td>10 12</td></tr> <tr> <td>Total</td><td>101 28</td></tr> </tbody> </table>	Survey number.	Extent in acres.	2	10 12	3	10 12	4	2 50	5	10 12	6	10 12	7	10 12	8	10 12	Total	101 28
Survey number.	Extent in acres.																				
2	10 12																				
3	10 12																				
4	2 50																				
5	10 12																				
6	10 12																				
7	10 12																				
8	10 12																				
Total	101 28																				

* Referred to as all given by the Yaleri 11/10/1907 memo.

§ Bounded on all sides by the Yaleri reserve.

The following right of way is admitted:—

A cart-track for yards wide running along the western boundary of the block and forming part of the cart-track from Balur to Apparam, the rest of which was admitted as a right of way at the settlement of the Yaleri reserve in 1905.

Fort St. George, March 4, 1916.

No. 128.—In exercise of the powers conferred on them by section 32 of the Madras Reserves and Boundaries Act of 1897, the Government direct that the following be substituted for rule 5 of the rules promulgated under section 62 (a) of the Act as last amended by notification 24, dated 22nd December 1913, published on page 53 of Part I of the Fort St. George Gazette, dated 13th January 1914:—

(5) The cost of mowing a mowing done under rule 5 shall comprise the following items:—

(1) The actual cost, at the village depth, of a stone of the required size and description, which cost shall be calculated by the Collector from time to time according to the contractor's terms and local conditions at a uniform rate for village similarly circumstanced.

(2) A fixed charge for the time and labour of the Government maintenance staff, which charge shall be calculated at eight annas for each stone mowed.

(3) The actual cost of hired labour in cases in which the survey officer finds it necessary to supplement the Government maintenance staff by the employment of hired labour.

The cost of stone under rule (3) shall be fixed at eight annas; the actual cost of mowing shall be recovered separately.

J. P. REDFORD,
Acting Secretary to Government.

Port St. George, March 28, 1918.

No. 121.—The following notifications of the Government of India are republished:—

DEPARTMENT OF COMMERCE AND INDUSTRIES.

COMMERCE.

Dated, the 28th March 1918

No. 2019-W.—The following Royal Proclamation is published for general information:—

By His Majesty.

A PROCLAMATION.

FOR FACILITATING THE IMPORTATION OF PAPER MAKING MATERIALS, PAPERS, TISSUES, FINESTOCKS, WOODS, AND OTHER LIKE GOODS INTO THE UNITED KINGDOM.

SHERRIN, R.I.

Whereas by section 403 of the Customs Consolidation Act, 1876, it is provided that the importation of arms, ammunition, gunpowder, or any other goods may be prohibited by Proclamation;

And whereas it is expedient that the importation into the United Kingdom of certain goods of a bulky character should be prohibited as hereinafter provided:

Now, therefore, We, by and with the advice of Our Privy Council, in pursuance of the said Act and of all other powers enabling Us, in that behalf, do hereby declare, direct and ordain as follows:—

As from and after the first day of March, 1918, subject as hereinafter provided, the importation into the United Kingdom of the following goods is hereby prohibited, viz.:—

All materials for the manufacture of paper including wood pulp, esparto grass, and flax and other crops.

Paper and cardstock (including strawboard, pasteboard, millboard and wood pulp board) and manufactures of paper and cardstock.

All periodical publications exceeding 16 pages in length, imported otherwise than in single copies through the post.

Tobacco, manna, gummed and uncoloured (including cigars and cigarettes).

Furniture woods, hard woods and resins.

Stains and stains.

Provided always, and it is hereby declared, that nothing in this Proclamation shall apply to any goods of the descriptions specified which are imported under license given by or on behalf of the Board of Trade, and subject to the provisions and conditions of such license.

This Proclamation may be cited as the Proclamation of Import (Paper, Tobacco, Furniture Woods, and Stains) Proclamation, 1918.

Given at Our Court at Buckingham Palace, this fifteenth day of February, in the year of Our Lord One thousand nine hundred and sixteen, and in the Sixth year of Our Reign.

GEO. RAY, THE KING.

No. 2121-W.—The following Order in Council is published for general information:—

AT THE COUNCIL CHAMBER, WHITEHALL,

THE 12TH DAY OF FEBRUARY 1918.

By the Lords of His Majesty's Most Honourable Privy Council.

Whereas it is provided by section 3 of the Customs (Exemption Provisions) Act, 1916, that any Proclamation or Order in Council made under section 4 of the Customs and Inland Revenue Act, 1876, amended by the Act now in force, may, when a state of war exists, be varied or added to by an order made by the Lords of the Council on the recommendation of the Board of Trade:

And whereas it is provided by section 5 of the Customs (Exemption Provisions) Act, 1914, that any Proclamation made under section 1 of the Exemption of Arms Act, 1906, may, whether the Proclamation was made before or after the passing of the Act now in force, be varied or added to when a state of war exists, by an Order made by the Lords of the Council on the recommendation of the Board of Trade:

And whereas by a Proclamation, dated the 25th day of July 1914, and made under section 4 of the Customs and Inland Revenue Act, 1876, and section 3 of the Exemption of Arms Act, 1906, and section 1 of the Customs (Exemption Provisions) Act, 1914, the exportation from the United Kingdom of certain articles is certain or all destinations was prohibited:

And whereas by subsequent Orders of Council the said Proclamation was amended and added to in certain particulars:

And whereas there was this day sent to the Board a recommendation from the Board of Trade to the following effect:—

That the Proclamation, dated the 25th day of July 1914, as amended and added to by subsequent Orders of Council, should be further amended by making the following amendments in and additions to the same:—

(1) That the exportation of the following goods should be prohibited to all destinations:—
Cottons suitable for electric lampcases,

Pyrotechnic tubes.

(2) That the heading "Capacitors and also resin of capacitors" in the list of goods the exportation of which is prohibited to all destinations should be deleted, and there be substituted therefor the heading "Discharge of capacitors."

(2) That the heading "Beadles, pebbles and average skins" in the list of goods the exportation of which is prohibited to all destinations abroad other than British Possessions and Protectorates should be deleted, and there be substituted therefor the heading "Beadles, gems, average and average skins."

(3) That the heading "Roses for manure, dried roses, rose flour, rose seed and rose ash" in the list of goods the exportation of which is prohibited to all destinations abroad other than British Possessions and Protectorates should be deleted and there be substituted therefor the heading, "Roses, in any form, whole or crushed (including dehydrated roses, rose flour and rose waste), and rose ash."

(4) That the heading "Capsicum and peppers" should be included in the list of goods the exportation of which is prohibited to all destinations abroad other than British Possessions and Protectorates.

(5) That the heading "Lead, pig, sheet or pipe (including solder containing lead)" in the list of goods the exportation of which is prohibited to all destinations abroad other than British Possessions and Protectorates should be deleted, and there be substituted therefor the heading "Lead, pig, sheet, pipe or soap (including solder containing lead)."

(6) That the heading "Pipper" in the list of goods the exportation of which is prohibited to all foreign countries in Europe and on the Mediterranean and Black Seas, other than France, Russia (except through Baltic ports), Italy, Spain and Portugal should be deleted.

(7) That the exportation of the following goods should be prohibited to all foreign countries in Europe and on the Mediterranean and Black Seas, other than France, Russia (except through Baltic ports), Italy, Spain and Portugal:—

Amack;

Cocoa;

Cork and cork dust as including these materials partially of cork dust.

Now, further, that proposals having taken the said recommendations into consideration, are placed to order, and it is hereby ordered, that the same be approved.

Witness the Commissioners of His Majesty's Customs and Excise, the Director of the War Trade Department, and all other persons whom it may concern, one in like office and powers then and there respectively.

ALFRED FITZGER.

FINANCE DEPARTMENT.

SECRETARY REVENUE—GENERAL—RAG-JOURNAL.

DAK, 216 17th March 1916.

Re (31.F.)—In exercise of the powers conferred by section 5, clause (a) of the Indian Stamp Act, 1899 (21 of 1899), the Governor General in Council is pleased to direct that the words "the Revenue Department (in respect of inland navigation works maintainable in the Madras Presidency only)" shall be inserted after the words "entered into with" in entry No. 43 of the Notifications of the Government of India in the Finance Department, No 2215-Ena, dated the 16th July 1907, as subsequently amended.

A. BUTTERWORTH,

Chief Secretary.

ACQUISITION OF LANDS.

Post St. George, March 27, 1916.

Under section 6, Act 1 of 1904, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 41 acres, to the more or less more or less, is needed for a public purpose, to wit, for extension of village site in Police village, Tanaka taluk, and, under clauses 3 and 4 of the same Act, the Special Deputy Collector, Kistna, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Special Deputy Collector, Kistna, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, with its size, and its position, with survey or pottam number.	Name of owner or occupier	Description of the land required to be taken up.	Reasons to be taken up.
Kistna district, Tanaka taluk, Taluk village.			
Genl. and. St. No. 221-1.	Jerend. Tammisamappa and Jerend. Tammisamappa.	North, No. 10-1; East, No. 10-1 B; South, No. 10-1 C; West, No. 10-1 D.	more.
Do. No. 10-1.	Abba. Chitta Marichamappa.	North, No. 10-1 A; East, No. 10-1 B; South, No. 10-1 C; West, No. 10-1 D.	17
		Total.	41

Under section 8, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 549 acres, be the same a title more or less, is needed for a public purpose, to wit, for extension of village-site in Mianthar village, Tanaka taluk; and, under sections 5 and 7 of the same Act, the Special Deputy Collector, Kumaon, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Special Deputy Collector, Kumaon, and may be inspected at any time during office hours.

GORENDA.

Description of land, wet or dry, more or less, with survey or plan made thereon.	Name of owner or occupier.	Description of the land required to be taken up.	Extent to be taken up.
<i>Khatwa district, Tanaka taluk, Mianthar village.</i>			
Govt., dry, No. 120 D.	Pannarya Ramchandra of Mianthar.	North, No. 117-1, east and south, No. 120 D.; west, No. 121 A.	549 0 19

Under section 8, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 120 acres, be the same a title more or less, is needed for a public purpose, to wit, for the extension of village-site of Jannatnagar, taluk of Sindwanihikola, Shikharana taluk; and, under sections 5 and 7 of the same Act, the Special Deputy Collector for extension of village-site, Khatwa district, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

3. A plan of the land is kept in the office of the Special Deputy Collector for extension of village-site, and may be inspected at any time during office hours.

PUNAWA.

Description of land, wet or dry, more or less, with survey or plan made thereon.	Name of owner or occupier.	Description of the land required to be taken up.	Extent to be taken up.
<i>Khatwa district, Shikharana taluk, Pannawa village.</i>			
Govt., dry, S. No. 68-2.	Vaidh Chaita Vatsachand.	North, Nos. 68-1 and 69; west, No. 68-2; south, Jannatnagar, taluk of Sindwanihikola; west, Bupatnagar (distance 4 miles).	120 0 13

Under section 8, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 143 acres, be the same a title more or less, is needed for a public purpose, to wit, for the extension of village-site in Vilapadurna, Tanaka taluk; and, under sections 5 and 7 of the same Act, the Special Deputy Collector for extension of village-site, Khatwa district, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

1. A plan of the land is kept in the office of the Special Deputy Collector for extension of village-site and may be inspected at any time during office hours.

SOMERSET.

Description of land, wet or dry, more or less, with survey or plan made thereon.	Name of owner or occupier.	Description of the land required to be taken up.	Extent to be taken up.
<i>Khatwa district, Tanaka taluk, Vilapadurna village.</i>			
Govt., dry, S. No. 124 D.	Gurpreet Vatsachand.	North, No. 120-2; east and south, No. 124 D.; west, No. 125 E & H.	50 0 25
Do. No. 124 A.	Harpreet Vatsachand.	North, No. 124 D.; east, No. 124 A.; south, No. 125; west, No. 126.	116 0 16
Total			140

Under section 8, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1 86 acres, be the same a little more or less, is needed for a public purpose, to wit, for extension of village site of Valsigalavempala, hamlet of Prasanna; and, under sections 5 and 7 of the same Act, the Special Deputy Collector for extension of village site, Kistna, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Special Deputy Collector for the extension of village site, Kistna, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, whether dry, waste or paddy, with survey or panchayat number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
<i>Kistna district, Tanuku taluk, Prasanna village.</i>			
Survey, dry, S. No. 145-2 B	Tanogal Valsigalavempala, son of Prasanna of Valsigalavempala, Tanuku taluk	North, S. Nos. 145 B and 146 A; west, S. Nos. 145 B, 146 B, 147 A; east, S. Nos. 146 A-1 and 147 A.	1 86 1 86

Under section 8, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 6 1/2, acres be the same a little more or less, is needed for a public purpose, to wit, for extension of village site in Pignara village, Kistna; and, under sections 5 and 7 of the same Act, the Special Deputy Collector, Kistna, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Special Deputy Collector, Kistna, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, whether dry, waste or paddy, with survey or panchayat number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
<i>Kistna district, Tanuku taluk, Pignara village.</i>			
Unsubdivided land, Pignara village, dry, Chappu 1910, S. No. 211-2	Tanukachak Pignara ..	North, Ss. 227 B; west, Ss. 227 (part), Ss. 228; west, Ss. 227-2.	4 1/2 9 1/2
Do. S. No. 207-4	Do. ..	North and west, Ss. 206 (part), Ss. 207-1 and 2; west, Ss. 206.	2 41
Do. S. No. 207-4	Tanukachak Pignara, Tanukachak Pignara and Tanukachak Pignara ..	North, Ss. 207-2; west, Ss. 207-1; north, Ss. 206; west, Ss. 206.	1 22
Do. S. No. 210-4	Tanukachak Pignara, Tanukachak Pignara and Tanukachak Pignara, west of Tanukachak ..	North, Ss. 210-1; west, Ss. 210-2 C; north, Ss. 210; west, Ss. 210-2 A.	1 29
	Total ..		4 1/2

Under section 8, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1 67, acres be the same a little more or less, is needed for a public purpose, to wit, for the extension of village site in Karametla, Tanuku taluk; and, under sections 5 and 7 of the same Act, the Special Deputy Collector for extension of village site, Kistna district, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Special Deputy Collector, for the extension of village site, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, whether dry, waste or paddy, with survey or panchayat number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
<i>Kistna district, Tanuku taluk, Karametla village.</i>			
Grass, wet, S. No. 213-4 A.	Tanukal Karametla, Tanukachak, Karametla and Tanukachak ..	North, Ss. 213; west, Ss. 213-4; north, Ss. 213-4 A; west, Ss. 213.	1 67

Under section 3, Act 1 of 1904, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 4.08 acres, be the same a little more or less, is needed for a public purpose, to wit, for the extension of the village-site in Pulo, Terehka taluk; and, under sections 3 and 7 of the same Act, the Special Deputy Collector for the extension of village-site, Kinta district, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Special Deputy Collector, Kinta, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, with or without survey or plan-book number.	Name of owner or occupier.	Extent of the land required to be taken up.	Extent to be taken up.
<i>Kinta district, Terehka taluk, Pulo village.</i>			
Dist. reg. S. No. 344 A.	Ferni Vachella ..	North, No. 504 G; east, No. 346 A; south, No. 311; west, No. 321.	4.08
Do. No. 346 G.	Kamal Marappa, Kandi Vachellam and Sivarajappa Subbarao.	North, No. 356 D; east, Nos. 322 and 318 E; south, No. 231 A; west, No. 317.	0.05
Dist. reg. S. No. 354 B.	Koti Sivaniam and Vachellam.	North, No. 36; east, No. 128; south, No. 118 G.	0.14
Dist. reg. S. No. 354 F.	Elu Marappa, Vachellam Hallappa, Chinnu Vachellappa and Kalyani Appanna.	North, Nos. 36 and 31; east, No. 128 E; south, No. 128 F; west, No. 128 D.	1.05
Do. No. 354 F.	Narayan Appanna ..	North, No. 118 E; east, No. 118 F; south, No. 118 G; west, No. 124 B.	0.05
Do. No. 354 G.	Do. ..	North, No. 124 F; east, No. 124 G; south, No. 124 H; west, No. 124 I.	0.05
Do. No. 354 H.	Do. ..	North, No. 124 G; east, No. 124 H; south, No. 124 and 124 I; west, Nos. 124 and 124 D.	0.10
Land reg. S. No. 354 I.	Prasannaiah Kalliamani, wife of Ramalingappa, Prasannaiah Subbarao, wife of Appannaiah.	North, No. 124 I; east and south, No. 124 I; west, No. 124 A.	0.02
		Total ..	4.08

Under section 4, Act 1 of 1904, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 2.14 acres, be the same a little more or less, is needed for a public purpose, to wit, for extension of village-site in Pulaman, Terehka taluk; and, under sections 3 and 7 of the same Act, the Special Deputy Collector for extension of village-site, Kinta, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

3. A plan of the land is kept in the office of the Special Deputy Collector, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, with or without survey or plan-book number.	Name of owner or occupier.	Extent of the land required to be taken up.	Extent to be taken up.
<i>Kinta district, Terehka taluk, Pulaman village.</i>			
Regist. reg. S. No. 354 B.	Kanna Vachella, Tachellam Marappa, Ramalingappa and Kalliamani.	North, No. 31; east, No. 35-2 A; south and west, No. 35-2.	0.12
Do. No. 354 A.	Kanna Raju ..	North, No. 31; east, No. 35-1 B; south, No. 35-1 A; west, No. 35-1.	0.12
Do. No. 354 B.	Kanna Raju ..	North, No. 31; east, No. 35-2 G; south, No. 35-2 E; west, No. 35-1 A.	0.12
Do. No. 354 C.	Kanna Maralingappa and Ramalingappa.	North, No. 31; east and south, No. 35-2 G; west, No. 35-1 A.	0.11
Land reg. S. No. 354.	Chinnu Raju, Rajappa Subbarao, Subba Subbarao, Murali Subbarao, Ramalinga Subbarao, Rajappa Subbarao, Rajappa Subbarao, Rajappa Subbarao and Rajappa Subbarao.	North, No. 124; east, Nos. 124 and 124; south, No. 124; west, Nos. 124 and 124.	0.15
Do. S. No. 354.	Kanna Rajappa, Subbarao, Subbarao, Subbarao and Subbarao.	North, No. 124; east and south, No. 124-2; west, No. 124 and 124.	0.44
		Total ..	2.14

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and amounting 1.08 acres, be the same a little more or less, is needed for a public purpose, to wit, for village-site extension in Vaffur, Tanakia taluk, and, under sections 3 and 7 of the same Act, the Special Deputy Collector, Kistna, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Special Deputy Collector, Kistna, and may be inspected at any time during office hours.

Revenue.

Description of land, wet or dry, more or less, with survey or previous division.	Name of owner or occupier.	Description of the land required to be taken up.	Extent to be taken up.
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Kistna district, Tanakia taluk, Vaffur village.

Dr. M. Jay. & Co. 189-3	Vaffur Sripaayapaayasaarai.	North, No. 322-1; and 388, 185-1 and 185-3; south, No. 181-1, west, No. 178.	0.08
Govt., Dr. B. No. 189-3	Vaffur Sripaayasaarai ..	North, No. 174-3; and, No. 128; south, No. 184; west, No. 188 and 176.	0.99
		Total ..	1.07

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and amounting 0.51 acres, be the same a little more or less, is needed for a public purpose, to wit, for village-site extension in Teluk, Tanakia taluk, and, under sections 3 and 7 of the same Act, the Special Deputy Collector for extension of village-site, Kistna, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

3. A plan of the land is kept in the office of the Special Deputy Collector for extension of village-site, Kistna, and may be inspected at any time during office hours.

Revenue.

Description of land, wet or dry, more or less, with survey or previous division.	Name of owner or occupier.	Description of the land required to be taken up.	Extent to be taken up.
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Kistna district, Tanakia taluk, Teluk village.

Govt., Dr. B. No. 189-3.	(1) Sripaayasaarai Jalligara, Sripaayasaarai Tanakia and Sripaayasaarai, (2) Sripaayasaarai Sripaayasaarai and Sripaayasaarai, (3) Sripaayasaarai Tanakia, and of Tanakia, (4) Sripaayasaarai Sripaayasaarai, (5) Sripaayasaarai Sripaayasaarai, Sripaayasaarai Sripaayasaarai and Sripaayasaarai Sripaayasaarai, and of Sripaayasaarai.	North, No. 302-1; south, No. 301; north, No. 302-1; west, No. 300.	0.18
Do. No. 189-3.	(1) Sripaayasaarai Sripaayasaarai, (2) Sripaayasaarai Sripaayasaarai, (3) Sripaayasaarai Sripaayasaarai, (4) Sripaayasaarai Sripaayasaarai, and (5) Sripaayasaarai Sripaayasaarai.	North, No. 301-1; south, No. 301; north, No. 301 and 300; west, No. 300.	0.33
		Total ..	0.51

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and amounting 1.67 acres, be the same a little more or less, is needed for a public purpose, to wit, for the extension of village-site in Bouda, Tanakia taluk, and, under sections 3 and 7 of the same Act, the Special Deputy Collector for extension of village-site, Kistna district, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

4. A plan of the land is kept in the office of the Special Deputy Collector for extension of village-site, and may be inspected at any time during office hours.

Under section 2, Act 1 of 1919, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1741 acres, to the same a little more or less, is needed for a public purpose, to wit, for the extension of the town of Tazewell, Tazewell County, and the sections 1 and 2 of the same Aft. the Second Deputy Sheriff, Kistner, is appointed to perform the functions of a collector under the Act, and directed to execute the same.

3. A plan of the land is kept in the office of the Spanish Deputy Collector, Kilauea, and may be consulted at any time during office hours.

2008年12月15日

[illegible]

A. P. BRIDFORD,
Acting Secretary to Government.

PUBLIC WORKS DEPARTMENT

AFFIDAVIT

Fort St. George, March 28, 1916.

Mr. Joseph James O'Reilly, Executive Engineer, South Presidency division, is, in addition to his own duties, appointed, with effect from the 15th January 1937, to discharge as Executive Engineer to the Government of Madras under section 26 (2) of the Indian Electricity Act IX of 1908. He is also appointed as the person to receive bids and report on tenders as provided in sub-section (3) of section 27 of that Act.

TRANSACTIONS AND APPOINTMENTS.

Post St. George, March 22, 1915.

(1) M. N. Ky. Guseptelagruksman Semya Artyer Jans Artyar Avsyal, Executive Engineer, Tark Hastercho Orlens Division, IV Circle, is, on the abolition of that division, transferred to the charge of the South Area Division.

(2) Mr. Bass Re Digne, Assistant Engineer, employed as Personal Assistant to the Superintending Engineer, If Digne, is appointed to substitute as Executive Engineer of the new Underscan Road Works division, I Circle, to be formed from the 1st April 1938.

(3) Mr. Hugh Anthony Stone, Executive Engineer, Timorosi division, will be transferred to Madras early in April and attached to the V Circle as special duty. On the completion of the special duty Mr. Stone will be posted to the charge of the Government Revenue division in accordance to Mr. Thomas Patrick Dillon, Executive Engineer.

(4) Mr. Thomas Patrick Dillay, Executive Engineer, Government House Service, will, on relief by Mr. Hugh Agnewby Stern, be transferred to the VI Grade for the scope of the Temporary Division.

(8) M. H. By, K. V. Soekates Ayer, Assistant Engineer, in charge of the Head-quarters sub-division, Thiruvelli, is appointed to officiate as Executive Engineer, Tiruppur division, in addition to his own duties, in connection to Mr. Hugh Agborsley Shure and pending the arrival of Mr. Thomas, Patrick Dillon.

Under section 5, Act I of 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 0.68 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for receiving Government tanks at Narayanaswami, and, under sections 3 and 7 of the same Act, the Tahildar, Rajahmundry, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

3. A plan of the land is kept in the Public office, Rajahmundry, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wit as dry, canal or pondable, with survey or previous number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
District of Rajahmundry, Rajahmundry taluk, Narayanaswami village.			
By, Joseph, No. 112, Do. No. 112.	Yach Joseph, Telli Patalah, Rajahmundry, Rajahmundry Taluk, Narayanaswami.	North, No. 112, east and south, No. 112; west, No. 112; south and east, No. 112; south, No. 112; west, No. 112.	0.68 0.68 0.68
Total			0.68

Under section 4, Act I of 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 0.84 acre, be the same a little more or less, is needed for a public purpose, to wit, for a tank at Rajahmundry, Rajahmundry taluk, and, under sections 3 and 7 of the same Act, the Tahildar, Rajahmundry, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

5. A plan of the land is kept in the office of the Tahildar, Rajahmundry, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wit as dry, canal or pondable, with survey or previous number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
District of Rajahmundry, Rajahmundry taluk, Rajahmundry village.			
Joseph, No. 112, Do. No. 112.	Yach Joseph, Telli Patalah, Rajahmundry, Rajahmundry Taluk, Narayanaswami.	North, No. 112, east and south, No. 112; west, No. 112; south and east, No. 112; south, No. 112; west, No. 112.	0.84 0.84 0.84
Total			0.84

F. W. MORGAN,

Deputy Secretary to Government, F.W.D. (Rajahmundry Branch).

Fort St. George, March 23, 1916.

Under section 4, Act I of 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 0.37 acre, be the same a little more or less, is needed for a public purpose, to wit, for the Railway officers' quarters in Gumpalund village, Madras taluk, and, under sections 3 and 7 of the same Act, the District Officer, Madras, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the District office of Madras, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wit as dry, canal or pondable, with survey or previous number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Madras District, Madras taluk, Gumpalund village.			
W. J. J. J.	Madras District, Madras taluk, Gumpalund village.	North, T. B. No. 1010, east, south and west, Railway officers' quarters.	0.37 0.37

D. MARSHALL,

Deputy Secretary to Government, F.W.D.

LIST OF PAPERS PLACED AT THE DISPOSAL OF THE PRESS

The following list of papers placed at the disposal of the Press between 1st to 25th March 1916, is published for general information :-

No. in the list.	Department.	O.S. No. and date.	Subject.
1	Revenue	No. 127, Feb. 18, 1916.	Forwarding the correspondence of Mr. E. A. Dora's special duty in the Forest department for the knowledge of Forest guardsmen. (1 a.)
2	Do.	No. 226, Feb. 18.	Forwarding to the Board's programme for the introduction of the Forest (1 a.)
3	Do.	No. 118, Feb. 18.	Accepting the programme of the District Agriculture for opening up (1 a.)
4	Education	No. 304, Mar. 8.	Accepting the programme of the District Agriculture for opening up (1 a.)
5	Local and Municipal.	No. 118 L, Feb. 11.	Accepting the programme of the District Agriculture for opening up (1 a.)
6	Do.	No. 105 L, Feb. 18.	Accepting the programme of the District Agriculture for opening up (1 a.)
7	Do.	No. 201 L, Feb. 18.	Accepting the programme of the District Agriculture for opening up (1 a.)
8	Do.	No. 505 L, Feb. 11.	Accepting the programme of the District Agriculture for opening up (1 a.)
9	Do.	No. 504 L, Feb. 11.	Accepting the programme of the District Agriculture for opening up (1 a.)
10	Do.	No. 292 L, Feb. 18.	Accepting the programme of the District Agriculture for opening up (1 a.)
11	Do.	No. 308 L, Feb. 18.	Accepting the programme of the District Agriculture for opening up (1 a.)
12	Do.	No. 309 L, Feb. 18.	Accepting the programme of the District Agriculture for opening up (1 a.)
13	Do.	No. 305 L, Feb. 18.	Accepting the programme of the District Agriculture for opening up (1 a.)
14	Do.	No. 301 L, Feb. 18.	Accepting the programme of the District Agriculture for opening up (1 a.)
15	Do.	No. 305 L, Feb. 18.	Accepting the programme of the District Agriculture for opening up (1 a.)
16	Do.	No. 323 L, Feb. 18.	Accepting the programme of the District Agriculture for opening up (1 a.)
17	Do.	No. 318 L, Feb. 18.	Accepting the programme of the District Agriculture for opening up (1 a.)
18	Do.	No. 318 L, Feb. 18.	Accepting the programme of the District Agriculture for opening up (1 a.)
19	Do.	No. 318 L, Feb. 18.	Accepting the programme of the District Agriculture for opening up (1 a.)

N.B.—A copy of any of the foregoing papers can be obtained, on payment of the price stated against each, on application to the Government Press, Madras.

A. BUTTERWORTH,
Chief Secretary.



THE FORT ST. GEORGE GAZETTE.

Published by Anborthin.

No. 133

. MADRAS, TUESDAY EVENING, MARCH 28, 1916.

1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 2680, 26

Part I-B.—Educational.

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[illegible]

LEAVE AND APPOINTMENT

The Director is pleased to grant privileges here for two months from Oct. April 1966 to M.R.W. E. Chapman, Ayres, Sub-Assistant Inspector of Schools, Jacksonville, and to appoint M.R.W. E. Chapman, Ayres, Sub-Assistant Inspector of Elementary Schools, Jacksonville, to replace him, and acting Sub-Assistant Inspector of Schools, Chicago, Ill. as Sub-Assistant Inspector of Schools, Jacksonville, in the Probationary class, during the absence of the former on leave or until further orders. He joins faithfully on duty.

Office of the Director of Public Instruction,
Madras, 22nd March 1919.

J. H. STONE,
Director of Public Instruction.

APPENDICES

The Director of Public Instruction is pleased to make the following appointments to com-

[illegible]

M.R. By: A. P. Sivasubinda Sarma, sub. *pro tem*, Supervisor of Elementary Schools, Tiruvizhnam, is appointed to act, in addition to his own duties, as Sub Assistant Inspector of Schools, Periyambalam, in the Probationary class, on a salary of Rs. 45 per mensem from the 30th April 1916 until the date of his relief by M.R. By: K. Kuthavaram Ayyar.

Office of the Director of Police Instruction,
Knox, 22nd March 1914.

J. M. STONE,
Director of Public Instruction

In partial modification of the Director's notification published in Part I-B of the *Madras Gazette*, dated 19th February 1958, appointing M.R.Sy. V. Raghavan Achar to act as Sub-Inspector of Schools, Mysore District, during the absence of M.R.Sy. L. Venkataratnam Ayyar on leave, the Director is pleased to make the following appointment:—

(1) M.R.Sy. S. E. Venkataswami Ayyar, Sub-Assistant Inspector of Schools, Pallakudi range, acting in the Cadet Districts Girls' range, is not a Sub-Assistant Inspector of Schools, Mysore range, and is his own class, during the absence of M.R.Sy. L. Venkataswami Ayyar on leave or until further orders. To join expeditiously on relief.

(2) M.R.Sy. P. Krishnaswami Ayyangar, Sub-Assistant Inspector of Schools, Rayachoti range, on leave, to be Sub-Assistant Inspector of Schools, Tirupur range, sub. pro tem., vide M.R.Sy. S. E. Venkataswami Ayyar on other duty or until further orders. To join on the expiry of his leave.

Office of the Director of Public Instruction,
Madras, 22nd March 1916.

J. H. STONE,
Director of Public Instruction.

The Director is pleased to make the following appointments:—

(1) M.R.Sy. T. S. Sange Achari, Sub-Assistant Inspector of Schools, Chingleput range (under training) to be Sub-Assistant Inspector of Schools, Tiruvallur range, sub. pro tem., vide M.R.Sy. T. A. Venkatasubramanyam on other duty or until further orders. To join on relief from the Tanjore College, Tanjore.

(2) M.R.Sy. A. Govindasami Mudali, Sub-Assistant Inspector of Schools, Kumbakonam range, to be Sub-Assistant Inspector of Schools, Tiruvallur range, to be Sub-Assistant Inspector of Schools, Chingleput range, sub. pro tem., vide No. (1). To join on relief by No. (1).

Office of the Director of Public Instruction,
Madras, 22nd March 1916.

J. H. STONE,
Director of Public Instruction.

FOOTINGS.

The following officers will be considered to have been holding the posts stated against each sub-section, from and up to the dates mentioned in each case:—

(1) M.R.Sy. G. Dasanayagam Ayyar, Assistant Inspector of Schools, North Arcot District, from 1st August 1915.

(2) M.R.Sy. S. S. Padmanabha Ayyar, Sub-Assistant Inspector of Schools, Wallajpet range, Presidency class, from 1st August to 24th November 1915, and Sub-Assistant Inspector of Schools, Ramakhal range, Presidency class, from 1st December 1915.

(3) M.R.Sy. M. C. Srinivas Ayyar, Sub-Assistant Inspector of Schools, Wallajpet range, from 24th November 1915.

(4) M.R.Sy. G. Nageswami Ayyangar, Sub-Assistant Inspector of Schools, Triplicane range, from 1st August 1915.

(5) M.R.Sy. V. S. Vasudeva Sastri, Sub-Assistant Inspector of Schools, Nagapattinam range, from 1st August 1915.

(6) M.R.Sy. V. Thiruvalluvar Ayyar, Sub-Assistant Inspector of Schools, Pattukkottai range, Presidency class, from 1st August 1915.

2. Nos. (1), (2), (3), (4), and (5) will continue in their own classes in the ranks of Sub-Assistant Inspector of Schools.

Office of the Director of Public Instruction,
Madras, 22nd March 1916.

J. H. STONE,
Director of Public Instruction.

TENTH LIST OF CORRECTIONS TO THE MADRAS INSPECTION CODE.

Amend the following in the place of the existing rule 92:—

92. *Establishment to be taken on tour.*—Officers should not ordinarily take more than one clerk, and should not the head clerk, on tour, and in no case when doing so, would reach in exceeding budget provision. In the case of Assistant and Sub-Assistant Inspectors and Inspectors more than one clerk should not be taken on tour without the previous permission of the Inspector or the Inspector.

Office of the Director of Public Instruction,
Madras, 22nd March 1916.

J. H. STONE,
Director of Public Instruction.

LEAVE AND APPOINTMENT.

The Inspector of Schools, First Grade, is pleased to grant privilege leave for one week from 2nd April 1916 to M.R.Sy. P. Appalannaswami, Inspector of Elementary Schools, Kumbakonam sub-range, and acting Sub-Assistant Inspector of Schools, Puvattur range, and to place the Srirangapatnam sub-range, in charge of the office during the absence so long of the former in addition to his own duties. The record of service is herewith returned.

Camp, Vengalpet, 19th March 1916.

G. HANFORD,
Inspector of Schools, First Grade.

GOVERNMENT EXAMINATIONS.

TRIPLEX EXAMINATION, 1916.

TRIPLEX IN ENGLISH.

It is hereby notified that the book entitled "Heroes and Heroic Deeds of the Great War" (D. A. Macdonald), published by Messrs. Blackie & Sons, Limited, has been prescribed in place of "Great Britain and the European Crisis" (revised) and as an alternative text-book in English (for use detailed study) to "The Western Front and Rear" (J. S. Tennant) published by Messrs. Macmillan & Co., Limited.

(By order)

Office of the Comm. for Govt. Examinations,
Madras, 16th March 1916.

G. MADDOCK,
Secretary, School Leaving Certificate Board.

GOVERNMENT TECHNICAL EXAMINATIONS—APRIL 1916.

ORAL AND PRACTICAL EXAMINATIONS.

It is hereby notified that the arrangements made for the conduct of the Oral and Practical Examinations for the several subjects under the different groups will be published in the Port St. George Gazette, from time to time, the subjects, sections, etc., in which the arrangements relate being specified. In all cases for which no arrangements are notified in the Gazette, the necessary information can be obtained from the Chief Superintendents or the Written Examination concerned.

2. Candidates who may wish to attend the Oral and Practical Examinations should intimate the fact, as early as possible, to the examiners whose names are entered first against the subjects brought up by them, so that arrangements may not be made for their examination. The particular subjects and papers for which the candidates concerned are unable to attend should be clearly specified in the letter to the examiners.

3. Candidates for engineering, ship's work and any other subject, the practical examination in which requires the use of tools, etc., should bring their own tools, etc., with them.

4. The following arrangements have been made for the conduct of the Oral and Practical Examinations in the subjects mentioned below:—

[P.S.—The blanks will be filled up in a later issue.]

Examiners' Sigs.	Subjects.	Grade of examination.	Hours of examination and of answer sheet.	Number of candidates to be examined.	Place of examination.	Examiners.
I.—CIVIL ENGINEERING AND MECHANICAL ENGINEERING.						
(1) For Malacca, Cuddalore, Tanjore, Villupuram and Madras Universities.						
At Malacca.						
Friday, April 28th.	Building and Roof-making.	Elementary.	5-10 a.m.	21	College of Engineering, Cuddalore, Malacca.	Mr. C. S. C. Brown (by act Mr. W. G. Brown).
	Do.	Intermediate.	9-10 a.m.	11	Do.	Mr. W. G. Brown (by act Mr. C. S. C. Brown).
Saturday, April 29th.	Surveying and Levelling.	Elementary.	9-10 a.m.	21	Do.	Mr. W. G. Brown (by act Mr. W. H. Jones).
	Do.	Intermediate.	9-10 a.m.	11	Do.	Mr. W. H. Jones (by act Mr. W. G. Brown).
Monday, April 31st.	Building Services and Construction.	Elementary.	5-10 a.m.	21	Do.	Mr. C. S. C. Brown (by act Mr. W. G. Brown).
	Do.	Intermediate.	9-10 a.m.	11	Do.	Mr. W. G. Brown (by act Mr. C. S. C. Brown).
Wednesday, April 27th.	Hydraulics and Irrigation works.	Advanced.	5-10 a.m.	1	Do.	Mr. W. G. Brown (by act Mr. W. H. Jones).
	Do.	Elementary.	9-10 a.m.	10	Do.	Mr. W. H. Jones (by act Mr. W. G. Brown).
Friday, April 28th.	Foundation.	Elementary.	5-10 a.m.	9	Do.	Mr. C. S. C. Brown (by act Mr. W. G. Brown).
	Do.	Intermediate.	9-10 a.m.	1	Do.	Mr. W. G. Brown (by act Mr. C. S. C. Brown).
Sunday, April 30th.	Machine Construction.	Elementary.	5-10 a.m.	1	Do.	Mr. W. H. Jones (by act Mr. W. G. Brown).
	Do.	Intermediate.	9-10 a.m.	1	Do.	Mr. W. G. Brown (by act Mr. W. H. Jones).
Tuesday, April 29th.	Steam and the Steam Engine.	Elementary.	5-10 a.m.	10	Do.	Mr. W. H. Jones (by act Mr. W. G. Brown).
	Do.	Intermediate.	9-10 a.m.	1	Do.	Mr. W. G. Brown (by act Mr. W. H. Jones).
Thursday, April 27th.	Thermodynamics.	Elementary.	5-10 a.m.	10	Do.	Mr. W. H. Jones (by act Mr. W. G. Brown).
	Do.	Intermediate.	9-10 a.m.	1	Do.	Mr. W. G. Brown (by act Mr. W. H. Jones).
Saturday, April 29th.	Ship's work.	Elementary.	5-10 a.m.	10	Do.	Mr. W. H. Jones (by act Mr. W. G. Brown).
	Do.	Intermediate.	9-10 a.m.	1	Do.	Mr. W. G. Brown (by act Mr. W. H. Jones).
Sunday, April 30th.	Ship's work.	Elementary.	5-10 a.m.	10	Do.	Mr. W. H. Jones (by act Mr. W. G. Brown).
	Do.	Intermediate.	9-10 a.m.	1	Do.	Mr. W. G. Brown (by act Mr. W. H. Jones).

(a) Ceylon, Malacca.

(b) Penang (Malacca).

(By order.)

(c) Rangoon, Malacca.

Office of the Comm. for Govt. Examinations,
Malacca, 28th March 1916.

R. S.

G. MADDOX,
Secretary.

GOVERNMENT TRAINING SCHOOLS IN THE THIRD CIRCLE

The Inspector of Schools, Third Circle, hereby notifies for the information of Assistant and Sub-Assistant Inspectors and Inspectors of Schools, that the candidates of the Elementary Training Schools will be admitted for training in July 1916 in the following Government Training Schools under the charge of—

Sl. No.	Name of the Institution.	Number of original candidates.		Total.
		Elementary Higher.	Elementary Lower.	
1	Government Training School, Paltan.	14	36	50
2	Do. Amalgaon.	11	37	48
3	Do. Bapoli.	11	37	48
4	Do. Kumbhari.	11	37	48
5	Do. Chitauri.	11	37	48

3. The period of training will be two years in the case of students of both the elementary higher and lower grades.

3. The Inspector will make the selection on the recommendation of the subordinate Inspecting Officers. Inspecting Officers are requested to forward two lists, one of selected and the other of rejected candidates. Their attention is invited to rule 116 of the Inspection Code.

4. The names of selected candidates should appear in the list in the order in which the subordinate Inspecting Officers wish they should be taken, i.e., they should be entered in reference to their general educational attainments, their service as teachers, the school for their training, and the nature of their appointment and the school from which they apply for training. Candidates who do not satisfy the conditions of the age limit under rule 115 of the Indian Educational Rules should not, except in very special circumstances, be included in the list and the selection should be regulated, so far as possible, by rule 115. In the case of rejected candidates, the reasons for rejection should be mentioned against each.

5. To provide for the contingency of some of the candidates selected not joining the training schools, a few more than the sanctioned number will be selected by the Inspector for each range. All selected candidates who present themselves at the training schools on the opening day will be admitted, those who present themselves later will be admitted in the order in which they present themselves, but only up to the number of sanctioned candidates.

6. The list should include no one who has not been a teacher before or concerning whom there is a doubt whether he really intends to make teaching his profession.

7. In the selection of candidates for training next year, those who were awarded stipends this year but were refused admission on account of their not appearing in time might have a first claim for admission.

8. In addition to provision of stipendaries, candidates whose stipends are paid by Local or Municipal Boards will be selected for training, as also private candidates as free students.

9. In the case of teachers employed in Board and Municipal Schools clear information should be furnished regarding the nature of their appointment held by them (permanent, temporary, sub. etc. etc.) or acting in the case of sub. etc.) and whether the local bodies have made any provision in their budgets towards the cost of their training. The attention of the Inspecting Officers is invited to the revised rules 117-125 of the Indian Educational Rules.

10. As regards qualifications for admission, only those candidates who have passed the second examination of the Third Form or Seventh Standard and have been found fit for admission to the Fourth Form or have been awarded an Elementary School leaving certificate of the Seventh Standard are eligible for admission into the elementary higher class and only those who have passed the late Primary Examination at a corresponding grade or other examination or whose attainments in the opinion of the Inspecting Officers are not lower than these are eligible for admission into the lower class. Preference should be given as much as possible to candidates whose educational attainments are above their minimum requirements. The certificates of general education should be sent in original with the application. The certificate of physical fitness need not be submitted by candidates whose applications are signed by an Inspecting Officer. Candidates may be subjected to a selection examination by the headmaster of the training school into which they seek admission and those that are considered poor by the headmaster will not be admitted.

11. In cases in which the number of candidates applying for training is in excess of the number for which there is provision, the selection should be made on the basis of an entrance examination conducted by the Sub-Assistant Inspector of Schools. The number of candidates recommended for each range should not exceed ten.

12. Printed forms of application can be obtained on indent from the Assistant and Sub-Assistant Inspectors of Schools.

13. Applications completed in accordance with the above instructions should reach the undersigned before the 15th May 1916.

14. Admission into training schools for teachers under private management will be regulated by paragraphs 3, 11 and 12 in addition to rules contained in chapter X of the Indian Educational Rules.

Bellary, 6th March 1916.

R. W. CALLAGHAN,
Asst. Inspector of Schools, Third Circle.

GOVERNMENT TRAINING SCHOOLS IN THE SIXTH CIRCLE—1916.

The Inspector of Schools, Sixth Circle, hereby notifies that candidates of the Secondary and Elementary grades will be admitted for training in July 1916 in the following Government Training Schools under his charge:—

School.	Name of the Institution.	Number of eligible candidates.			Total.
		Secondary.	Elementary Higher.	Elementary Lower.	
1.	Government Secondary Training School, Tuguegarao.	31	40	12	83
2.	Government Elementary Training School, Tuguegarao.	—	—	—	—

3. The period of training in the case of Secondary students is one year and in the case of Elementary students two years.

4. The Inspector of Schools, Sixth Circle, will make the selection on the recommendation of the subordinate inspecting officers.

5. The Inspectors of Schools are requested to submit to the Inspector through the Assistant Inspectors two lists—one of selected and the other of rejected candidates.

The lists of selected and rejected candidates should be submitted to the Assistant Inspectors of Schools of the respective districts by the subordinate inspecting officers in time for the former to consolidate them and submit them to the Inspector of Schools before the 1st day. The names of selected candidates should appear in the list in the order in which the subordinate inspecting officers wish they should be taken, i.e., they should be selected in reference to their general education, attainments, their service as teachers, the need for their training, and the nature of the appointment and the school from which they applied for training. Candidates who do not satisfy the condition of age least under rule 114 of the Manual of Elementary Education should not, except in very special circumstances, be included in the list and the selection should be regulated as far as possible by rule 115.

6. As regards qualifications for admission, only those candidates who have passed the usual examination of the third form at seventh standard and have been found fit for promotion to the fourth form, or have been awarded an elementary school leaving certificate of the seventh standard are eligible for admission in the Elementary Higher class, and only those who have passed the 14th standard examination or a corresponding public or school examination are eligible for admission into the Elementary Lower Class. Persons holding Matriculation Certificates or such Secondary School Leaving Certificates as are accepted by the Inspector will also be accepted. The certificates of passed students should be sent in original with the application. The application of candidates who have not forwarded general education certificates is original will be rejected. The certificates of physical fitness will be required only of the candidates whose applications are accepted. Reports of conduct certificates need not be submitted by the candidates whose applications are signed by an inspecting officer.

7. Printed forms of applications may be obtained by the superintendents of elementary schools from the Inspector of Schools and all others should apply to the District Assistant Inspectors of Schools of their respective districts. No notice will be taken of the applications for admission forms sent to the office other than through the superintendents of elementary schools.

8. Applications completed in accordance with the above instructions should reach the Inspector before the 15th April 1916. Applications which are received after the above date and which are not prepared in accordance with the above instructions will not be considered. Applications from teachers employed in schools outside the Sixth Circle must come through the Circle Inspectors.

9. In addition to Provincial appointments, candidates whose eligibles are used by Local and Municipal Boards will be admitted for training. There will also be vacancies for free students without eligibles. No provincial appointments will be sanctioned for teachers who hold permanent appointments in eligible Board and Municipal schools, or who hold such positions, appointments in provincial universities or who have been given provincial appointments by Presidents of Local Boards who employ them. The applications of such candidates should be signed by the Presidents of the Local Boards.

W. C. DOUGLAS,

Inspector of Schools, Sixth Circle.

Tuguegarao, 17th March 1916.

GOVERNMENT TRAINING SCHOOLS FOR MISTRESSES, CALCUTTA.

Applications are invited from candidates for admission to Elementary Grade training into the Government Training school for Mistresses, Calcutta. Candidates for elementary grade training will also be admitted in this school under the special provision of the District.

3. The period of training will be two years and one year respectively from the 1st July 1916 in the case of Elementary and Secondary Grade candidates.

4. Dates of eligibles are shown below:—

					Rs.	A.	P.
Elementary Grade High Mistresses	—	—	—	—	14	0	0
Do. Other Mistresses	—	—	—	—	12	0	0
Subsidiaries who have completed their studies in the seventh standard	—	—	—	—	10	0	0
as Form III	—	—	—	—	10	0	0
High Mistresses	—	—	—	—	9	0	0
Subsidiaries	—	—	—	—	10	0	0
Matriculants	—	—	—	—	8	0	0
Others	—	—	—	—	—	—	—

4. A graduate eligible for admission, Rs. 8 per month will be given to each High woman whose age is below 16 and who are not permanent residents of Calcutta and who have no relatives in this town. The allowance is payable only to those who live with a legal guardian.

5. Applications for admission shall be sent through the inspecting officers, the Presidents of Local Boards, the Chairmen of Municipal Councils and the Managers of Secondary schools. Applications otherwise received will be rejected.

6. The following certificates in original shall be attached to the application:—
 (a) A certificate of health and vaccination signed by a competent medical authority.
 (b) A general education certificate signed by a competent authority.
 (c) A certificate of conduct signed by an reporting officer or the President of a Local Board or the Chairman of a Municipal Council or the Manager or Headmaster of a recognised secondary school. Certificates signed by superintendents of schools, the Managers of Elementary schools and Secretaries of Municipal Councils will not be accepted.
 (d) A certificate of age (English certificate in the case of Christians).
 7. All applications for admission should be forwarded up to the rank the unfilled not later than 15th April 1916. Applications received after that date will be returned.
 8. Forms of application can be obtained on request from the Headmaster.
 9. The number of admissions in this school will be restricted to thirty candidates and preference will be given in the order given below:—
 (a) Teachers employed in public schools.
 (b) Persons to whom Local Boards or Municipal Councils have given preferential appointments in schools under their management.
 (c) Persons selected by managers or reporting officers under an agreement to be employed as teachers.
 10. An entrance examination in (i) Vernacular language, (ii) General knowledge and (iii) Arithmetic will be held in this school by the Headmaster for all intending candidates on Monday the 17th April 1916 and candidates who fulfil other conditions will be chosen in the order in which they pass.

Government Training School, for Madras,
 Calcutt, 26th March 1916.

E. VINCENT,
 Headmaster.

RULES FOR ADMISSION INTO THE PRESIDENCY COLLEGE, MADRAS.

I. Applications for admission to the Presidency College should be sent in as soon as possible after the results of the Public Examinations (Secondary School Leaving Certificate and Intermediate Examinations) are known. Preliminary applications before these results have been announced are not required.

II. First year class.—Students should submit their Secondary School Leaving Certificate as certified entrance therewith with their application for admission. Applicants with other certificates should mention the class of the certificate and the subjects to which it entitles. Any distinction obtained should be mentioned.

For admission to the Presidency College a student not only must show high proficiency in English, Vernacular Competence (or Translation) and at least two of the subjects in the group which he proposes to take up.

In Group III the college provides for the following combination only:—

- (a) Ancient and Modern History and a Classical Language.
 (b) Do. do. and Logic.
 (c) Ancient History, a Classical Language and Logic.
 (d) Two Languages and Logic.

III. Third year class.—Students will be selected on the results of the Intermediate Examination. For admission to an Honours class a first class with distinction in the special subject (in which the student desires to take up as Honours course) and a high standard in English will ordinarily be required.

IV. Applicants for admission should supply the following particulars in the form enclosed:—

(1) Name in full and date of birth according to the Christian era; (2) School or college in which Candidate studied in 1915-16; (3) His University or School Leaving Certificate Examination; (4) His register number in the Matriculation, Secondary School Leaving Certificate, European High School or Intermediate Examination; (5) The class in the college which he desires to join with the prospect he chooses in the first and third (pass) class or French in the third year (Honours) class; In the case of Group III of the first year course the particular combination chosen should be specified; and (6) An address which will find the applicant when the selection is made.

Signature

Date

Signature of the applicant.

V. Students desiring an acknowledgment of their applications should forward with them an addressed post card.

VI. Each student selected for admission will receive a post card in that effect which he should present to the Principal on the first day of the term.

Selected students who do not present themselves on that day without good reason previously explained, will be liable to lose the seats provided.

In any case, the selection will be provisional and will only be confirmed after the scrutiny of the accepted candidates.

The Presidency College, Madras,
 11th March 1916.

H. J. ALLEN,
 Principal.

MANUAL TRAINING CLASS, TEACHERS COLLEGE, MADRAS.

Applications are invited from candidates who seek admission into the Manual Training Class attached to the Teachers' College, Madras, in July next. The course will extend over a period of two years.

In addition to special instruction in Educational hand work the course will include instruction in the methods of teaching the ordinary subjects of the school curriculum and in the principles of Educational theory.

The student candidates will appear for the Preliminary Examination for Teachers' candidates to be held in March 1916 and qualify as secondary grade teachers. They will also have to appear for a special examination in Manual Training.

Two students will be admitted and they will be granted a stipend of Rs. 18 per annum and will be required to execute a bond to serve for three years immediately after training in a school within the jurisdiction of the Madras Educational Department.

Applications from students who have passed the Intermediate examination at the late F.A. examination of the Madras University or the Matriculation at the Bangalore High School or a corresponding examination in a University in the British Empire or have secured a completed secondary school-leaving certificate will be received by the undersigned up to the 15th April 1916. Selected candidates will be required to join the class on the 1st July 1916.

Applications should be transmitted by the Manager of a recognized institution. Every candidate should forward with his application copies of his previous and general educational certificates; the originals will have to be produced when he is selected.

Indian, Non-Indian and Indian Candidates will not ordinarily be admitted except on condition of residence in the Teachers' College hostel.

Forms of application may be obtained from the Principal.

Teachers' College, Bangalore,
17th March 1916.

H. S. DUNCAN,
Principal.

EX-STUDENTS OF THE GOVERNMENT TRAINING SCHOOL, CHENNAI, WHOSE WHEREABOUTS ARE NOT KNOWN.

Managers or heads of institutions and of other offices, persons and parties in which the undermentioned ex-students of the Government Training School, Chennai are employed, are requested to be good enough to intimate the fact, in the under signed, so as to enable him to take steps, to see that the necessities of the host executed by them, while under training are fulfilled:—

Serial number.	History number.	Name of the ex-student.	Presently and where.	Name of parent or guardian with occupation.	Address or village.
(1)	(2)	(3)	(4)	(5)	(6)
1	85/1 Vol.	Kapali Yamach (born) Vembamudicham.	India, Madras.	Jandiveram, S. S. Agasthi, Chingleput, Madras.	Chennai, Coimbatore.
2	86/1 "	Muthumari Devaran.	Do. Talang.	Do. Chingleput, Madras.	Chennai.
3	268 "	Engelapalan Arakapalan.	Do. Chingleput.	Do. Chingleput, Madras.	Chennai.
4	82/1 "	Murugesh Vembamur.	Do. Madras.	Do. Chingleput, Madras.	Chennai, Coimbatore.
5	71/1 "	Vannarala Andrala.	Do. Do.	Do. Chingleput, Madras.	Chennai, Coimbatore.
Age when under training.	Time or years of training.	Grade for which trained.	School in which last employed with date of leaving.	Period of absence yet to be completed.	Amount of wages received during the training course.
(7)	(8)	(9)	(10)	(11)	(12)
1	18th July 1900 (14 years).	10th January 1902 to 26th February 1905.	Elementary Grade.	Do.	Three years.
2	1st July 1900 (14 years).	10th January 1902 to 26th December 1905.	Do.	Elementary School, Chingleput, Coimbatore, 11th September 1905.	See previous column.
3	10th March 1900 (14 years).	1st February 1902 to 31st March 1905.	Do.	Chennai.	Do.
4	1st July 1900 (14 years).	1st March 1902 to 31st March 1905.	Do.	Chennai, Coimbatore.	Do.
5	22nd Jan 1904 (12 years).	Do.	Do.	Chingleput, Coimbatore.	Do.

Camp, Chingleput, 23rd March 1916.

C. RAMFORD,
Inspector of Schools, Port Credit.

EXAMINATION FOR CERTIFICATE OF COMPETENCY FOR WATER-WORKS FITTERS.

Notice is hereby given that, under G.O. No. 1888 M., dated 6th August 1915, an examination for Certificate of Competency for Water Works Fitters will be held at the Public Works Workshops near Besen Wells, Madras, on the 5th and 6th June 1916 commencing at 8 a.m.

2. Candidates must send in their applications on printed forms so that they may reach the Supply Engineer's office on or before the 30th April 1916, also which date an application will be considered. Applications for admission to the Examination for Certificate of Competency for Water Works Fitters in accordance with rule 3 of the Rules for grant of Certificate of Competency for Water Works Fitters published in Part I-A of the First 36, Madras Gazette, dated 25th August 1915, pages 446 and 447, and sent is supported by the recommendations referred to in that rule.

3. The prescribed fee must be paid into a Government Treasury or, if at Madras, into the Bank of Madras on or before the 30th April 1916, and the receipt given by the Treasury Officer or the Bank of Madras must be securely fastened to the application together with other enclosures.

6. Each application should be sent direct to the undersigned post paid, superscripted and addressed as follows:—

[*Application for admission to the Examinations for Water Works Fillets.*]

The Sanitary Engineer to Government of Madras and President, Board of Examiners,
Chennai, Madras.

Unsuccessfully stamped forms will be rejected.

7. Candidates should fill in their applications legibly and write their names and address distinctly and in full and fill in the application form correctly to the best of their knowledge and belief. Any candidate who makes any false representation for the purpose of securing admission to the examination will be prosecuted. Applications defective in any particular will be returned.

8. For any information that may be required candidates are referred to the rules published in Part I-A of the Port St. George Gazette, dated 21st August 1915, pages 444 and 445.

9. Application forms and copies of the rules for the examination may be had on application to the undersigned.

Office of the Sanitary Engineer to Government,
Chennai, Madras, 21st March 1916.

HOSMURJI NARWADI,
Ag. Sanitary Engineer to Government, and
President, Board of Examiners.

GOVERNMENT TRAINING SCHOOLS IN THE FIRST CIRCLE—1916.

The Inspector of Schools, First Circle, hereby notifies for the information of Assistant Inspectors Sub-District Inspectors and Managers of Model Schools that applications for admission to the Government Training Schools noted below:—

Sl. No.	Name of the Institution.	Number of students admitted.			Date of admission
		Ethnicity.		Total.	
		Higher.	Lower.		
1	Government Training School, Vengaloor	31	36	67	1st July 1916.
2	Do, Perambalur	37	37	74	Do.
3	Do, Chinnai	37	37	74	Do.
4	Do, Sankarapuram	37	37	74	Do.
5	Do, Kanchi	37	37	74	Do.
6	Do, Rajahmundry	37	37	74	Do.

* (No ordinary, Sanyasi)

1. The period of training is two years in the case of students of the Elementary grade—Higher and Lower.

2. The Inspector of Schools will make the selection on the recommendation from subordinate inspecting officers.

3. The Sub-District Inspectors are requested to submit to the Assistant Inspector applications in the prescribed form. These applications will be consolidated in the Assistant Inspector's office. Two lists should be submitted to this office—one of selected and the other of rejected candidates separately for each Training School.

4. The names of candidates in the selected list should appear in the order of preference.

5. The Assistant Inspector will submit for each Training school along with the selected list a tentative list of candidates of not more than six to be selected in the order of preference, in the place of those who fail to join.

6. Article 154, Madras Educational Rules—age limit—should be strictly adhered to in the selection of candidates.

7. Reasons for rejection should be fully given against each candidate in the rejected list.

8. In addition to Provincial stipends—candidates whose stipends are paid by Local Boards will be admitted for training. The Assistant Inspectors will submit list of such candidates—Board and Municipal separately—with the following additional information:—

(1) Amount made in the Budget for 1916-17.

(2) Amount that should go out of the stipend to be paid to teachers already under training.

(3) Amount available for payment to teachers selected during 1916-17.

9. Teachers holding permanent or 4th. grad. appointments on Board or Municipal schools should not be recommended except in very special circumstances for Provincial stipends. They should be paid from the Board's resources.

10. The Inspecting officers should recommend only such men as have been teachers before and possess the record of satisfactory performance.

11. The Inspecting officers should select only those candidates who have passed the annual examination of their form or seventh standard and have been found fit for promotion to the next highest or a corresponding Public or school examination for Elementary Lower. Preference may be given to those whose educational attainments are above those minima.

12. The general character certificate of candidates should be submitted in original with the application.

13. In the case of applications signed by Inspecting officers and Presidents of Local Boards separate student certificates need not be submitted.

14. The applications of candidates referred to in clause 9, should invariably be signed by the Teachers of Local Boards.

15. Printed form of applications may be had on application to the Inspector of Schools.

16. The consolidated list from the Assistant Inspectors should reach this office before the 15th May 1916.

Camp Nannanall, 2nd March 1916.

G. KANSFORD,
Inspector of Schools, First Circle.

MADRAS SURVEY DEPARTMENT.

REVISED DRAFTSMAN'S TEST, JANUARY 1916.

List of men qualified to serve in the Survey and Land Revenue departments:—

(CENTRAL OFFICE.

No.	Name.	No.	Name.
1.	Rabikrishna Nayagar, Nylapure C.	8.	Solomon, David.
2.	Gopand Pillai, Chidambaram.	9.	Subbaya Nayudu, Marangal.
3.	Gopand Rao, Vallur.	10.	Venkatappa Madalapur, Nanningspottam
4.	River Josephadas.		Chennai.
5.	Manavaram Nayudu, Nagapattinam.	11.	Venkatappa Nayudu, Tholuvay.
6.	Sally Mantharam Nayudu, Kanda Nagh-	12.	Subba Madalapur, Teynampet, Madra-
7.	Subba Sankar, Palagot Manavaram.		madra.

No. I SURVEY PARTY, VILVANTHUR.

1. Kamasaja, Arivikudi.	2. Vennambala Sankar, Muzam.
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No. II SURVEY PARTY, ELLURU.

1. Ganeswaraswami, Melkondam.	4. Kothai, Thirupar.
2. Venkateswara Nayudu, Mysore Laksh-	5. Rajamannar Nayudu, G.
3. Kothandaramaswami, Dabai.	6. Syed Ghous Makhdo.
	7. Venkateswara, Akai.

No. III SURVEY PARTY, THIRICHIRAPPALI.

1. Arakishwami Pillai, Kanyasapur.	1. Ramaswami Pillai, Geyinda Pillai.
2. Dhanaswami Nayudu, Asola.	2. Rajaswami Pillai, Thirichirappali
3. Guruswami Madalapur, Sennaripattinam.	3. Subbarama Pillai, Thirichirappali
4. Krishna Thakuray, Thakka Vayal.	4. Subbarama Ayyar, Vandara Ayyar.
5. Kanchanaswami, Kottai Vayal.	5. Kanyaswami Madalapur, Madra.
6. Lakshmanaswami, Kalarukar Arangudi.	

No. IV SURVEY PARTY, TRICHINAPOLY.

1. Rabikrishna Nayudu, Sannalawa.	4. Panthabasa Nayudu, Trichinopoly
2. Gopalan, Melkudi Poyam.	5. Manjamaswami, Nayudu.
3. Kanchanaswami Ayyar, Adipattanamangalam	6. Subbarama Pillai, Sennaripattinam
4. Subbarama Ayyar.	7. Subbarama Pillai.

No. V SURVEY PARTY, CHENNAI.

1. Krishnaswami Govindar, Sennaripattinam	4. Subbarama Ayyar, Sennaripattinam
2. Subba Sankar, Sennaripattinam	5. Subbarama Ayyar, Sennaripattinam
3. Subbarama Ayyar, Sennaripattinam	6. Subbarama Ayyar, Sennaripattinam
4. Subbarama Ayyar, Sennaripattinam	7. Subbarama Ayyar, Sennaripattinam
5. Subbarama Ayyar, Sennaripattinam	8. Subbarama Ayyar, Sennaripattinam
6. Subbarama Ayyar, Sennaripattinam	9. Subbarama Ayyar, Sennaripattinam

No. VI SURVEY PARTY, TRICHINAPOLY.

1. Kanyaswami Madalapur, Kanda Nagh-	2. Subbarama Ayyar, Sennaripattinam
2. Subbarama Ayyar, Sennaripattinam	3. Subbarama Ayyar, Sennaripattinam
3. Subbarama Ayyar, Sennaripattinam	4. Subbarama Ayyar, Sennaripattinam

D. G. HATCHILL,
Director of Survey.

Madras, 24th March 1916.

VACANCIES.

Advertisements are invited from duly qualified trained candidates for employment as a teacher for inspecting institutions to operate in the District Jail, Palamuru, on a salary of Rs. 20-1-75. The applicants should state their age, highest educational qualification and the name of the school in which they underwent training. Only candidates whose vernacular is Tamil need apply.

District Jail, Palamuru,
24th March 1916.A. J. KUNHOLLA,
Superintendent.

Advertisements are invited from Madras candidates holding trained teachers' certificates of the secondary grade for the post of sixth standard in the Government High School, Georgetown, Madras, on Rs. 22-1-30. The applicants should state their age and submit copies of testimonials, if any.

Madras, 24th March 1916.

H. A. HART,
Inspector of Schools, Fort St. George.

WANTED a trained secondary grade teacher for the Government Training School for Matrons, Enjalayur, on a salary of Rs. 20-1-75.

2. Information to the following points should be given in the application:—
Name, age, general education and professional qualifications, date, present employment and the period of service as a teacher, if any.



THE FORT ST. GEORGE GAZETTE.

Published by Authority

No. 13.7

MADRAS, TUESDAY EVENING, MARCH 28, 1939.

[Page 3 of 6]

Part 22.—Miscellaneous Notations.

NOTES

[illegible]

APPOINTMENTS, LEAVE OF ABSENCE, &c.

REGISTRATION

Pathways.—The following conditions of Sub-Expietum are defined:—

M.R. By. Tiruvannamalai Appakudil Ayyar Sathes Ayyar, Joint Sub-Registrar II, Tiruvannamalai (Tiruvannamalai District), to be Sub-Registrar of Namakkal (Tiruvannamalai District). To give effect to the order.

M. B. By. Atanasovskiy Anan' Ev. Sub-Registrar of Federal (Voblastsk) Kanton District,
no return from leave, is to Sub-Registrar II, Tsimovskiy (Tsimovskiy district)

M. H. By: *Exotic Planting Methods*, San Francisco, 1916. (Gedens & Tinsley, 1916.)

M.B.Sy. Kappaswami, Program Officer, from Tirukolgar to Gieve (South Arcot District).

M.B. Ry. Tuzijev Bulgobemerge Torkatombles Ayger, from Ginges to Tirkkaylus (South Ararat district). To join on the contrary of his leave.

Madison, 50th March 1918.

M. R. Ky. *Pandanus* *Garuda* *Morus*, from Paghata to Kallagoda (South Malabar district). The
this on 1st April.

At N.E.Y. Posty Joseph Chaudron, from Kodavalli to Pichai (South Malabar district). To

Math. 374, March 1988.

C. M. SCHMIDT,
Inspector-General of Agriculture

JUDICIAL.

No. 23. *Furlough*.—The following posting of a District Magistrate has been ordered by the High Court—

M.R. Ry. Kishanrao Chetambari Pandhara Chitambar, on return from colonial leave and for a long, is posted to Calcutta (Principal). (To join on 26th April 1914.)

High Court of Judicature at Madras,
26th March 1914.

No. 24. *Leave*.—M.R. Ry. Pankajmurti Sundhara Appa Patamma Appa Aravali, Principal District Magistrate, Calcutta, is granted privilege leave on half salary under article 271 of the Civil Service Regulations for three months from the 26th April 1914.

High Court of Judicature at Madras,
26th March 1914.

C. G. HADKAY,
Judge.

BOARD OF REVENUE.

LAND REVENUE.

Postings.—The following postings of Extra Assistant Commissioners of Forests are ordered:—

- (1) Mr. T. N. Morphy to be on special duty under the Commissioner of Forests, Southern Circle, for the harvesting of spices in the Forests of Salem and Trichinopoly.
- (2) Mr. W. C. Hart, working under the District Forest Officer, South Canara, to work under Mr. R. Pearce, District Forest Officer, South Malabar.

Board of Revenue (Land Revenue),
Madras, 26th March 1914.

Leave.—Under article 285 of the Civil Service Regulations, the Board has granted privilege leave to F. C. Dutt, Esq., I.C.S., Sub-Collector, Srirangapatna, Coorg district, for three weeks from 26th March 1914 with permission to attend the Easter holidays in his leave.

Board of Revenue (Land Revenue),
Madras, 26th March 1914.

G. T. H. BRACKEN,
As. Secretary.

FOREST, BREWERY AND OUTPOST DEPARTMENT.

Appointment and Posting.—The following appointments and posting are ordered with effect from date of joining:—

M.R. Ry. Anubalambath Kotayil Varadachari, an appointment to be Assistant Inspector, third grade, with *pro tem*, or protection, and posted to the Marakkan Circle. To join forthwith.

Board of Revenue (Brewery Revenue),
Madras, 26th March 1914.

K. F. THOMAS,
Secretary.

Continuation of Leave.—The leave granted to Mr. F. W. Peß, Inspector, third grade, with *pro tem*, Calicut Circle, and published in page 248, Part II. Group Circular, Part II. dated 21st December 1913, is extended.

Trichinopoly, 15th March 1914.

R. GRAYAK,
Deputy Commissioner, Southern Division.

Leave.—Under article 285 of the Civil Service Regulations, M.R. Ry. Cherali Suryanarayana, third grade Assistant Inspector, Kappali factory, Kozhikode Circle, is granted privilege leave for three days from 1st May 1914.

Post.—The Assistant Inspector, Kozhikode factory, will take charge of the Kappali factory during the absence of M.R. Ry. Cherali Suryanarayana on leave.

Vingalpet, 21st March 1914.

T. R. BARTER,
Deputy Commissioner, Southern Division.

FOREST.

Extension of Leave.—The leave on medical certificate for three months from 17th November 1913 granted to Mahomed Hossain, Deputy Inspector, second grade, and acting Inspector, each grade, in the office S.O. No. 15 of 1914, dated 16th January 1914, is extended by one and a half months.

Calcutta, 26th March 1914.

G. D. MCCARTHY,
Inspector of Forests, Western Circle.

FRANK WORKS.

Leave.—M.R. Ry. V. Srinivasan Ayyar, Oversee, first grade, in charge of the Kallagie section of the Northern Division, is temporarily placed in charge of the Kallagie Ghat sub-division, also Staff Sergeant F. S. Paulsen granted two and-half months' privilege leave.

Staff Sergeant J. R. Paulsen, temporary Sub-Engineer in charge of the Kallagie Ghat sub-division of the Northern Division, is granted privilege leave for two and a half months with effect from the 15th March 1916 at date of relief.

Walter, 23rd March 1916.

Deaths.—M.R. Ry. S. V. Koteswarswami Pillai, Supervisor, 5th grade, temporary, in charge of the Northern section of the Madras Eastern Division, is temporarily placed in charge of the No. 111 sub-division of the same division with head-quarters at Tuticorin. To take effect after 1st April 1916 when the Central Office is shifted to the Madras Eastern Division.

1. M.R. Ry. P. N. Pabba Ayyar, Oversee, first grade, temporary, on return from leave, is temporarily posted to the Madras Eastern Division for charge of the Northern section.

Walter, 23rd March 1916.

M. K. KHADGAR,
Superintending Engineer, I Circle.

Re-appoint.—M.R. Ry. T. Venkatasubramanian Pancha, Oversee, second grade, temporary, transferred to VII Circle as Chief Engineer's Subordinate No. 1431-3, dated 12th March 1916, is re-posted to the Madras Western Division.

Bombay, 23rd March 1916.

J. R. LUTMAN,
Off. Superintending Engineer, II Circle.

Transfer.—M.R. Ry. A. Ramaswami Ayyar, Oversee, first grade, temporary work, from the Bellary Division to the Tank Extension Scheme Division, III Circle.

To join by the 15th April and relieve M.R. Ry. T. Venkatasubramanian Pancha.

Bellary, 23rd March 1916.

Leave.—Under articles 542 (c) and 589 of the Civil Service Regulations, M.R. Ry. S. Venkatasubramanian Chetti, temporary Upper Subordinate on No. 65, Tank Extension Scheme Division, III Circle, is granted privilege leave for six weeks with effect from the 15th April 1916 at date of relief.

Under articles 542 (c) and 589 of the Civil Service Regulations, M.R. Ry. V. S. Ramaswami Ayyar, temporary Upper Subordinate on No. 66, Bellary Division, is granted privilege leave for two months with effect from the date of relief.

Bellary, 23rd March 1916.

A. C. LANBOSTON,
Superintending Engineer, III Circle.

Deaths.—The following postings are ordered by the Superintending Engineer, VI Circle:—

1. In consequence of the amalgamation of Tank Extension Scheme sub-divisions Nos. I and III and the formation of a sub-division in Salem, M.R. Ry. B. Srinivasan Ayyar, S.A., 2nd, temporary Engineer, will take charge of the Tank Extension Scheme sub-division, Salem, with effect from the 1st April 1916.

He will head over charges of No. III sub-division to M.R. Ry. J. S. Mathayya Ayyar, Sub-Engineer, 6th grade, who will hold charge of the combined sub-division formed by the amalgamation of No. I and No. III sub-divisions. The combined sub-division will be known by the name of No. I sub-division.

2. In consequence of the amalgamation of the Kodakondal sub-division with the Didigudi sub-division, Sub-Inspector C. S. Ray, Sub-Engineer, sixth grade, temporary work, is transferred from the Madras Special Division to the Madras Division with effect from the 1st April 1916.

He will take charge of the Didigudi sub-division of the Madras Division from M.R. Ry. M. V. Raghavachari Ayyar Ayyar, Sub-Engineer, sixth grade, and hold charge of the combined sub-division which will be known as Didigudi sub-division with head-quarters at Didigudi.

3. Orders regarding the posting of M.R. Ry. M. N. Srinivasan Ayyar Ayyar will issue separately.

Trichinopoly, 23rd March 1916.

L. D. VENKATARAMA AYYAR,
Superintending Engineer, VI Circle.

Leave.—Under article 588 of the Civil Service Regulations, M.R. Ry. K. Ramaswami Ayyar Ayyar, Sub-Engineer, temporary, is granted privilege leave for two months from 1st April 1916.

Madras, 23rd March 1916.

A. V. RAMALINGA AYYAR,
Superintending Engineer, VII Circle.

GENERAL NOTIFICATIONS.

CHANGE OF ADDRESS.

It is hereby notified for the information of all concerned that the official headquarters of the Sub-Collector, Sub-Divisional Magistrate and President, Teluk Baid, Sedili division, will from the 1st of February 1916 be at Ayerputih.

Callaghan, Collector's Office,
17th March 1916.

C. F. BRANTENHURY,
Sub-Collector in charge.

Under notice of Government contained in G.O. No. 142 W, dated 15th February 1916, the "Belated Head Works Division" will be formed from the 1st April 1916. This division comprises the Head Works and Waterways sub-divisions that hitherto formed part of the Sedili Eastern Division. All communications and correspondence relating to these sub-divisions in connection with the Dutch-Siam Survey and Head works, supply of water from quarries, roads, steers and incidents on Waterways, public buildings at Dutch-Siam Survey and supply of steers, staff boats, posts and mailboxes, etc., should be addressed from 1st April 1916 to the Executive Engineer, Belated Head Works Division, Dutch-Siam Survey.

Dutch-Siam Survey, 23rd March 1916

A. R. FERRE,
Executive Engineer, Belated Eastern Division.

As the office of the Executive Engineer, Tan's Eastern-Siam Division, IV Circle, Teluk, is to be closed from 1st April 1916, it is hereby notified that all correspondence intended to reach that office on or after 1st April 1916, should be addressed as detailed below:—

(1) Correspondence relating to works in Chitwan, Gauramandi and Chappur Miao Basins (North Area, Chitwan, North Area and Nellore districts) should be sent to the Executive Engineer, Tan's Belated Eastern Division, VII Circle, Teluk.

(2) Correspondence relating to works in Vaidandoli, Baidandoli and Fortchappur Miao Basins (Siam, Teluk-Siam and North Area divisions) should be sent to the Executive Engineer, Tan's Belated Eastern Division, VI Circle, Teluk-Siam.

(3) Correspondence relating to works in Chitwan Area or Baidandoli-Siam Miao Basin (Siam district) should be sent to the Executive Engineer, Siam Division, Siam.

Teluk, 23rd March 1916

G. H. RAMA AYYAR,
Executive Engineer, I.S. & Siam, IV Circle.

TANPORE CHANK FISHERY.

Notice is hereby given that Government in their Order No. 455, Bencoolen, dated 16th February 1916, have sanctioned the lease of the Tanpore Chank Fishery to M.R. My. Mess. Utman Lubial Marikapan of Vinnameral for a period of three years from 1st March 1916. He has therefore the sole right to collect shank and to issue permits for their collection in the Tanpore district up to 28th February 1919.

Any person other than the lessee or his authorized agents who may collect shank are liable to prosecution.

Government Fisheries' Office, Teluk, 14th March 1916.

J. HORNEILL,
Superintendent, Pearl and Chank Fisheries.

TREASURY TRUST.

It is hereby notified under section 6 of the Indian Treasury Trusts Act VI of 1878, that treasure consisting of the aforementioned articles of the value of Rs. 12-11-0 was found between the 1st November 1915, in the vacant site behind the house of Ganapappa in the village of Kaki, Madras District, Amavasya District, Madras Presidency.

Description of article.	Weight.	Estimated value.
Twenty-nine small circular pieces of gold with some inscriptions on both sides.	14-2-5/8 annas.	Rs. 11 0

All persons claiming the said treasure or part thereof are hereby required to appear personally or by agent before the Collector of Amavasya at his office at Amavasya on the 10th July 1916, in view of the matter being required to be determined according to law.

Amavasya Collector's Office,
17th December 1915.

S. W. G. F. MURPHY,
Collector.

It is hereby notified under section 8 of Act VI of 1878 that, on the 23rd January 1915, the aforementioned treasure at Teluk, Callaghan Sub-Division, found in the vacant site belonging to Kaki Fisheries, see at the village of the said village, treasure consisting of 25 old rupees, one being of the year 1855, 15 of 1848 and the rest of 1842.

1. Yennai Res, daughter of Tappai Wessan Niah.
2. Madar Sahib, son of Wessan Sahib.
3. Jesso Sahib, son of Wessan Sahib.
4. Tachara Vachigoda.
5. Chigada also Wessan.
6. Tachara Boligoda.

2. All persons claiming the said treasure or part thereof are hereby required to appear personally or by agent before the Collector of Cuddalore at his office at Cuddalore on Tuesday the 20th June 1916 at 11 a.m. with a view to the matter being enquired into and determined in accordance with the provisions of the said Act.

Cuddalore Collector's Office,
27th January 1916.

A. R. EASWARI,
Collector.

It is hereby notified under section 5, clause (a) of the Indian Treasure Trove Act VI of 1878 that in March 1915 at thereabouts treasure consisting of Rs. 20 was found by Maria Rajapala in field No. 1 of Narsimharaswala belonging to Lakshmi Dargah of the said village situated in the Pithapuram division of the Gudemam district, Madras Presidency, while sowing down a "Nanda" seed.

All persons claiming the said treasure or any part thereof are hereby required to appear in person or by an authorized agent before the Collector, Gudemam district, in his office at Comilla on the 2nd May 1916 at 11 a.m., with a view to the matter being enquired into and determined in accordance with the provisions of the Act.

Gudemam Collector's Office,
12th November 1915.

T. R. MOH, S.
Collector.

It is hereby notified, under section 5 of the Indian Treasure Trove Act VI of 1878, that the undermentioned treasure was found on the 20th and 21st October 1915 by Mr. J. Chulji Harjee, of the Madras Mills, in the soil within the compound of the Madras Mills Company, Limited, Madras.

2. All persons claiming the treasure, or a part thereof, are hereby required to appear personally, or by agent, before the undersigned at Madras on the 16th April 1916.

Description of the coins.

Three gold Rekasas.

.. ..

And value.

Each valued at Rs. 100.

Madras Collector's Office,
1st November 1915.

G. F. PADDISON,
Collector.

Notice is hereby given under section 5 of the Indian Treasure Trove Act (VI) of 1878 that at about 5 p.m. on the evening of the 16th November 1915, the undermentioned treasure is noted to have been found by S. P. No. 1916 of Kallur (Nellur taluk), belonging to Annam Perumal, wife of Panchala Raddi by one Dakshinamurthi while digging earth on behalf of Panchala Raddi and under the supervision of his farm servant :-

Details of the find.

Weight. Estimated value.

- | | | |
|---|----|----|
| (1) Mixed bronze idol of Venkateswara measuring 1' 10" | 22 | 20 |
| (2) Mixed bronze idol of goddess (Kamakshi) | 20 | 18 |
| (3) Mixed bronze idol of a Hindu Uthava Vigraham with an ornamental metalhead and measuring 1' 8" | 15 | 12 |

Total .. 70

2. All persons claiming the said treasure or any portion thereof are requested to appear in person or by a duly authorized agent before the Collector of Nellore at his office at Nellore on the 22nd June 1916, in view of their claims being enquired into and disposed of according to law.

Nellore Collector's Office,
12th January 1916.

R. RAMACHANDRA RAU,
Collector.

It is hereby notified under section 5 of the Indian Treasure Trove Act VI of 1878 that in the beginning of October 1915 an idol of Vignaneswara made partly of bronze and chiefly of copper valued at Rs. 75 was found buried under ground at S. No. 228 of Mal Bhakavagiri village in the Chikankharam taluk, South Arcot district, Madras Presidency (held on lease by one Pannigonda Thayar), by one Ayyappaiah Padayathi, son of Panappadayaiah while digging up the roots of jackfruit-tree.

2. All persons claiming the said treasure or any part thereof are hereby required to appear personally or by agent before the Collector of South Arcot at his office at Cuddalore on Monday the 21st day of August 1916 in view to the matter being enquired into and determined according to law.

South Arcot Collector's Office,
16th March 1916.

M. ANNAPUDU,
Collector.

It is hereby notified under section 5 of the Indian Treasure Trove Act VI of 1912, that about January 1918 treasure consisting of silver and gold coins valued at about Rs. 24 were found hidden in the jungle stream pansahaks within the reserved forest of Kothakappan village of Valluvu taluk, North Arcot district.

All persons claiming the said treasure or any part thereof are required to appear personally or by agent before the Collector of North Arcot at his office on the 15th day of April 1918 in order to file the matter being required into and determined in accordance with the provisions of the Act.

North Arcot Collector's Office,
15th November 1917.

F. J. RICHARDS,
Collector.

It is hereby notified under section 5 of Act VI of 1912 that the undetermined treasure was found on 20th September 1916 by one Venkatasubba Purusha alias Venkatasubba Pedayandi while hoeing the ground in Parvay Field No. 317 (acres) of #3, Vellingadam village, Mayavaram taluk, belonging to the Panchathottamam and Sengalanga Patti.—

Description of articles.	Weight in tolas.	Tolas.	
		Rs.	P.
1. Nakasas	46½	2	8
2. Sankasandars	36	3	0
3. Ammas and three in one potas	47½	3	0
4. Umasakarammas and Ammas in one potas	67½	4	0
5. Nakasas (with Tivras slightly broken)	36½	1	12
6. Nasta Deras	12½	0	8
7. Ammas (separately)	18½	1	0
8. Do.	16½	1	4
9. Chandrasammas	36	1	0
10. Manikammas	31½	1	0
11. Mahas	47	2	0
12. Kalasasammas	31½	1	0
13. Sarpas	15½	1	0
14. Agamas (separately)	18½	1	0
15. Udayasas or Sankasammas	21½	0	8
16. Balasas, mounted on Dag	38½	1	0
17. Tripod stand	18½	0	4
18. Masas	36½	0	12
19. Valukas Chappas	16½	1	0
20. Potas with feet thorns	6½	0	2
21. Sankasandars (broken into two pieces)	18	0	8
22. Prabhars	44	2	0
23. Aggas	7½	1	0
24. Sankas pimas	81	2	0
Total		22	2

2. All persons claiming the said treasure or any part thereof are hereby required to appear personally or by agent before the Collector of Tanjore at his office at Tanjore on the 15th August 1918 in view to the matter being required into and determined according to law.

Tanjore Collector's Office,
8th March 1918.

H. B. WOOD,
Collector.

Notice is hereby given, under section 5 of the Indian Treasure Trove Act VI of 1912, that treasure consisting of the following articles valued at Rs. 120 was found on 15th November 1916 by Panchab, son of Chappa Pandaram, and Mayandi, son of Yoramala Theras of Sivemulan village, Anaimaduram taluk, situated on a mud wall behind the backyards of a few small huts in No. 129 old land of the same village belonging to Chokkadigam Pillai, village master of the same village.

3. All persons claiming the said treasure or any part thereof are hereby required to appear in person or by agent duly authorized before the Collector of Tanjore at his office at Chokkadigam on 20th June 1918 in view to the matter being required into and determined according to law.

Number and description of the articles.	Weight.	Approximate value.
Feasent gold coins	7½ Nakasas	Rs. 100
Tanjore's Collector's Office, 15th February 1918.		F. R. HERINOWAT, Collector.

Under section 5 of the Indian Treasure Trove Act VI of 1912, it is hereby notified that the information of all concerned that on 20th November 1916 that treasure trove (Fifty-six rupees and four annas) was found by men 14 coolies (Balam Adiyasala and 13 others) of Kottayal at 1000 feet up the hill on the Kottayal-Paluvaram road while digging a side channel on the road.

4. All persons claiming the treasure or any part thereof are directed to appear personally or by agent, and prove their claims, on 2nd day of August 1918 at the Collector's office, Vellore.

Vellore Collector's Office,
21st February 1918.

L. T. HARRIS,
Collector.

Report showing the Cases and Deaths registered in certain Outbreaks of the Venereal Poisoning epidemic at Zululani village during the month of October 1915.

Population according to Census of 1911.			District.			Population for which Returns were received.			Males.											Females.																
									Deaths.											Deaths.								Cases of Death.								
									Deaths.						Total Deaths.					Deaths.				Total Deaths.				Cases of Death.								
									European.	European.	Indian and Afri.	Mixed.	Natives.	Other Causes.	M.	F.	Total.	European.	European.	Indian and Afri.	Mixed.	Natives.	Other Causes.	M.	F.	Total.	M.	F.	M.	F.	M.	F.	M.	F.		
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.										
1,475,879	Native	1,475,879	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0									
713,713	Native	713,713	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0									
2,387,602	Total	2,387,602	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0									

Population according to Census of 1911.			District.			Population for which Returns were received.			Males.											Females.																
									Deaths.											Deaths.								Cases of Death.								
									Deaths.						Total Deaths.					Deaths.				Total Deaths.				Cases of Death.								
									European.	European.	Indian and Afri.	Mixed.	Natives.	Other Causes.	M.	F.	Total.	European.	European.	Indian and Afri.	Mixed.	Natives.	Other Causes.	M.	F.	Total.	M.	F.	M.	F.	M.	F.	M.	F.		
35.	36.	37.	38.	39.	40.	41.	42.	43.	44.	45.	46.	47.	48.	49.	50.	51.	52.	53.	54.	55.	56.	57.	58.	59.	60.	61.										
1,475,879	Native	1,475,879	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0										
713,713	Native	713,713	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0										
2,387,602	Total	2,387,602	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0										

(Case of the Secretary Commission for Males,
17th January 1916.

W. A. JUSTICE, Major, I.M.S.,
Secretary Commission for Males.

Statement showing Plague Returns and Deaths in each District of the Madras Presidency from August 1896 to 30th March 1903.

District.	First period Aug. 1st 1896 to June 30th 1896.		Second period July 1st 1896 to June 30th 1897.		Third period July 1st 1897 to June 30th 1898.		Fourth period July 1st 1898 to June 30th 1899.		Fifth period July 1st 1899 to June 30th 1900.		Sixth period July 1st 1900 to June 30th 1901.		Seventh period July 1st 1901 to June 30th 1902.		Eighth period July 1st 1902 to June 30th 1903.		Ninth period July 1st 1903 to June 30th 1904.		Tenth period July 1st 1904 to June 30th 1905.		Eleventh period July 1st 1905 to June 30th 1906.		Twelfth period July 1st 1906 to June 30th 1907.		Thirteenth period July 1st 1907 to June 30th 1908.		Fourteenth period July 1st 1908 to June 30th 1909.		Fifteenth period July 1st 1909 to June 30th 1910.		Sixteenth period July 1st 1910 to June 30th 1911.		Seventeenth period July 1st 1911 to June 30th 1912.		Eighteenth period July 1st 1912 to June 30th 1913.		Nineteenth period July 1st 1913 to June 30th 1914.		Total.			
	Plague.	Deaths.	Plague.	Deaths.	Plague.	Deaths.	Plague.	Deaths.	Plague.	Deaths.	Plague.	Deaths.	Plague.	Deaths.	Plague.	Deaths.	Plague.	Deaths.	Plague.	Deaths.	Plague.	Deaths.	Plague.	Deaths.	Plague.	Deaths.	Plague.	Deaths.	Plague.	Deaths.	Plague.	Deaths.	Plague.	Deaths.	Plague.	Deaths.	Plague.	Deaths.	Plague.	Deaths.	Plague.	Deaths.
Arundel	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
...
Total	2,500	1,200	1,200	600	1,000	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500

¹ Under section 113 (1) of the Code of Civil Procedure (Act V of 1908), as amended by the Amendment Act, 1914 (IV of 1914), the High Court is bound to direct that the undersigned officer shall, in cases in which an appeal is allowed, take down the verdict with his own hand in the Court's language:—

M.S.No. 3250/1960, Ayyar Kanaseel's Ayyar Arangal, Aring District Mandal, Rayachoti

High Court of Judicature at Madras,
30th March 1918.

D. S. SAMACHANDRA AYYAS,
Assistant Registrar

NOTIFICATION

With the sanction of His Excellency the Governor of Madras in Council, granted by Order in Council dated 19th February 1916, and by Order in Council, dated 17th March 1916, and by Order in Council, dated 10th April 1916, the Government of India, A. and S. George V, Chapter III, Part IX, and all other powers lawfully enabling, it is ordered that the title of *Deputy Assistant Commissioner of the High Coast Pass Station*, 1909, be amended as follows with effect from the 1st day of April 1916:—

did the following as usual number 3 (a) :-

If the pleadings or agreement comprise a single cause of action, or several causes of action, when joined together by the Madison City Civil Court, or the Madison Court of Small Claims.

The same fee as would be leviable were the claim presented in the Madras City Civil Court or the Madras Court of Small Causes, provided that the fee shall, in no case, be less than Rs. 20.

(Signed)	J. P. WALKER, <i>Chief Justice</i>
"	ARTHUR RAMER,
"	W. B. AYERS,
"	T. SARGENT ATTAY,
"	V. M. CANTY THOMAS,
"	T. V. SARGENT ATTAY,
"	J. H. SARGENT,
"	C. F. NANCE,
"	G. V. KUMARASWAMI SWAMI,
"	K. SRINIVASA ATTAYAR,
"	W. W. PHILLIPS,
"	L. O. HODGE.

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High Court of Judicature at Madras,
22nd March 1918.

C. G. MACKAY,
Executive

UNCLAIMED DOCUMENTS

List of documents lying unclaimed, in the Sub-Registry office, South Madras:—

Serial number	Date and date of flag capture or release.	Week.	Assigned number.	Nature and result.	Known to.	Chalmers's.	Notes of party who did not take the day's work.
1	1904. 1st March ..	28	88	Lost ..	A. A. Kentwood Hedberg.	W. Kentwood and Mrs. B. Jensen.	A. A. Kentwood Hedberg.
2	1st July ..	3	100	Do ..	Pauline Carr.	Kentwood and his two sons etc.	Pauline Carr.
3	1913. 16th April ..	1	175	Sold for No. 30.	Robinson H.	Smith W.	Smith H.
4	1904 May ..	1	184	Stripped with ammunition for No. 100.	Government Hedberg. *Co ..	Fischer, Arnold and Joseph Am- und. Do.	T. Arnesen Hedberg. Do.
5	1910 May ..	1	168	Lost ..	" ..	" ..	" ..
6	1913 May (lost) ..	1	194	Do. ..	" ..	" ..	" ..
7	1910 Cavalier ..	1	168	Sold for No. 100. 181.	Robert Hedberg Hedberg H.	H. Hedberg and Hedberg H.	A. A. Kentwood Hedberg. Hedberg H.

Note.—A fee of \$2000.00 will be charged for each category of documents for every fifteen days or part thereof after the first fifteen days from the date of registration or release. Documents other than that which have been classified for more than two years will be destroyed under section 55 of Indian Registration Act, 1908.

Sub-Registrar's Office, South Madras,
22nd March 1916.

C. PRADITASA ATYAM,
Sci. Agronom.

UNCLAIMED PROPERTY.

Notice is hereby given that the undermentioned properties, consisting of gold and silver jewellery (diamonds and rubies), watches, knives, walking sticks, umbrellas, trunks, boxes, papers and stationery, books, etc., remaining unclaimed at the office of the Commissioner of Police, Victoria, up to the 31st December 1910, will be sold by public auction on or after the 1st October 1911.

Any person who may have a claim against it is required to appear before the undersigned and establish his claim within six months from the date of the publication of this notice in the *Fort St. George Gazette*, failing which they will be sold by public auction.

1. A pair of buttoned gold gloves with green. A gold watch with a portrait with cover. A pair of watch-chain. Value Rs. 125.
2. Four English books. Value Rs. 4.
3. Three maps. Value Rs. 2.50.
4. One silver-plated watch. Two instruments for measuring in inches. One chronometer watch and its chain. Value Rs. 14-0.
5. One pair of spectacles. Value Rs. 3.
6. An open pair of a gold nose and set with a white stone. Value Rs. 4.
7. Five pieces of A. 2 of the. Credited.
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- a. The office of the Registrar will be open from Tuesday to Friday in each week from 12 noon to 4 p.m., for the receipt of mortgages and of urgent applications referred to in paragraph 8 supra.
- b. Plaints, execution applications and other papers will be received only on the days on which the Judge sits.

Court of Small Causes, Madras,
25th March 1916.

J. KRISHNA RAU,
Registrar.

It is hereby notified that the adjournment of the Civil Courts in the District of South Arcot for the annual recess of 1916, will be as follows:—

- The District and Sessions Court of South Arcot and the Court of the Temporary Subordinate Judge of Cuddalore. Two months from Monday the 1st May to Saturday the 1st July 1916, both days inclusive.
- The Courts of the District Munsif of Cuddalore, Ponnai, Chidambaram, Kumbakonam, Virudhachalam, Velupuram (Principal), Tiruvannamalai and Kallakurichi. Six weeks from Monday the 1st May to Saturday the 19th June 1916, both days inclusive.
- The Court of the Additional District Munsif of Villupuram. Six weeks from Monday the 1st May to Saturday the 19th June 1916, both days inclusive.
- The Court of the District Munsif of Tiruchirappalli. From Monday the 1st May to Wednesday the 7th June 1916, both days inclusive.
- Six weeks from Monday the 1st May to Saturday the 19th June 1916, both days inclusive.
- d. During the adjournment no plaint, petition or other papers will be received. Arrangements will however be made for granting copies provided that applications for such copies have been made before the adjournment.

District and Sessions Court, South Arcot,
Cuddalore, 25th March 1916.

H. G. ROBERTS,
District and Sessions Judge.

Notice is hereby given that the courts of the Minors' District will be closed for the annual recess of 1916 as follows:—

- The District and Sessions Court, Tanjore, and the Subordinate Judge's Courts of Tanjore and Tuticorin. From Monday the 17th April to Saturday the 17th June 1916, both days inclusive.
- The District Munsif's Court, Annamalai. From Monday the 17th April to Saturday the 17th May 1916, both days inclusive.
- The District Munsif's Courts of Tanjore (Principal, Additional and Temporary), Tiruchendur, Tiruchirappalli, Tuticorin and Kallakurichi. From Monday the 8th May to Saturday the 17th June 1916, both days inclusive.
- e. During the adjournment, plaints, petitions, etc., will not be received nor copies of papers granted unless they have been presented before the adjournment.
- f. Urgent applications for bail during the Sessions Judge's absence from the division during the recess should be made to the High Court.

District Court, Tanjore,
7th March 1916.

A. EDINGTON,
District Judge.

In notification of this Court's adjournment, dated the 25th ultimo, it is hereby notified that the District and Sessions Court, Karaikal, will be adjourned for the mid-winter recess for two months from Monday the 2nd day of April, to Saturday the third day of June 1916, both days inclusive, and the District Munsif's Courts of Karaikal, Mahe and Marikapur for six weeks from Monday the 2nd day of April to Saturday the 1st day of June 1916, both days inclusive.

1. During the adjournment, no plaint, petition or other paper will be received.
2. Arrangements will, however, be made:—
- (a) for granting copies of judgments, decrees, orders and other papers and documents to which parties in suits or their pleaders or others are entitled, provided that applications for such copies have been presented before the adjournment;
- (b) for transmitting to the High Court the reports in appeals, etc.;
- (c) for the due service and return to the High Court of the orders issued to respondents.
3. Urgent applications for bail, during the Sessions Judge's absence from the division during the recess, should be made to the High Court.

District and Sessions Court, Karaikal,
25th March 1916.

H. H. BASTHURLEY,
District and Sessions Judge.

Notice is hereby given that the District and Sessions Court and the temporary Subordinate Judge's Court of Chingleput will be closed for the annual recess for two months from Monday the 9th day of May to Saturday the 26th day of July 1916, both days inclusive, and that all the District Munsif's Courts of this district will be closed for six weeks from Monday, the 9th day of May to Saturday, the 17th day of June 1916, both days inclusive.

- a. No plaints, petitions or other papers will be received during the above adjournment of the courts.
- b. Arrangements will however be made for granting copies of judgments, etc., provided that applications for such copies have been presented before the adjournment.

District and Sessions Court, Chingleput,
11th March 1916.

V. VENKUPPAL CHETTY,
District and Sessions Judge.

Notice is hereby given that the Courts in this District will be closed for the annual recess as follows:—

District and Sessions Court, Temporary Subordinate Judge's Court, and the Additional Temporary Subordinate Judge's Court, Coimbatore.

For two months from Monday, the 8th May to Saturday, the 8th July 1916, both days inclusive.

The Principal District Munsif's Court and the Additional District Munsif's Court of Dindur, the Principal District Munsif's Court and the Additional District Munsif's Court of Tanjavur, the Principal District Munsif's Court and the Additional District Munsif's Court of Karaikal, and the District Munsif's Court of Karaikal.

For six weeks from Monday, the 8th May to Saturday, the 15th June 1916, both days inclusive.

2. No plaint, petition or other paper will be received during the adjournment.

3. Arrangements will, however, be made for granting copies of decrees, judgments and other papers (provided that applications for such copies have been made before the recess), for transmission of records in appeals, etc., to the High Court, for service and return of process issued from the High Court and for all administrative correspondence of an urgent nature.

District and Sessions Court, Coimbatore,
15th March 1916.

C. K. SRINIVASA RAO,
District and Sessions Judge.

Notice is hereby given that the District and Sessions Court and the Temporary Subordinate Judge's Court, Nilgiris, will be closed for the annual recess for two months from Monday, the 1st May to Saturday, the 8th July 1916, both days inclusive, the Principal and Additional District Munsif's Courts, Nilgiris, for six weeks from Monday, the 8th May to Saturday, the 1st July 1916, both days inclusive and the District Munsif's Courts of Karaikal and Karaikal for six weeks from Monday, the 1st May to Saturday, the 15th June 1916, both days inclusive.

2. No plaint, petition or other paper will be received during the adjournment.

3. Arrangements will, however, be made for granting copies of judgments, decrees, orders and other papers and documents to which orders or their copies or others are referred, provided that applications for such copies have been presented before the adjournment.

District and Sessions Court, Nilgiris,
15th March 1916.

C. KRISHNASWAMI RAO,
District and Sessions Judge.

Notice is hereby given that the Madras City Civil Court will be closed for the annual recess for two months from Monday, the 8th May to Saturday, the 8th July 1916, both days inclusive.

During the adjournment, no plaint, petition or other paper will be received.

Arrangements will, however, be made for granting copies of judgments, decrees, orders and other papers and documents to which orders or their copies or others are referred, provided that applications for such copies have been presented before the adjournment.

City Civil Court, Madras,
16th March 1916.

C. H. TIRUVENKATA ACHARYAN,
City Civil Judge.

Notice is hereby given that the Courts in this District will be closed for the annual recess as follows:—

District and Sessions Court, Vengalpet, and the Court of the Temporary Subordinate Judge, Vengalpet.

For two months from Monday, the 8th May 1916, to Saturday, the 15th June 1916, both days inclusive.

District Munsif's Courts of Yellamanchali, Chidambaram, Mannar, Pudukottai and the Additional District Munsif's Court of Vengalpet.

For six weeks from Monday, the 8th May 1916, to Saturday, the 15th June 1916, both days inclusive.

District Munsif's Court of Vengalpet and the Principal District Munsif's Court of Vengalpet.

For six weeks from Monday, the 8th May 1916, to Saturday, the 8th July 1916, both days inclusive.

No plaint, petition or other paper will be received during the adjournment.

Arrangements will, however, be made:—

- (1) for granting copies of judgments, decrees, orders and other papers and documents, provided that applications for such copies have been presented before the adjournment;
- (2) for transmitting to the High Court the records in appeals, etc.;
- (3) for the service and return to the High Court of notices issued to respondents; and
- (4) for the receipt and dispatch of all administrative correspondence during the adjournment.

District and Sessions Court, Vengalpet,
22nd March 1916.

A. T. FORBES,
District and Sessions Judge.

Notice is hereby given that the Court of the Official Receiver, Madras and Bangalore at Madras, will be closed for the annual recess from Monday, the 8th day of May 1916 to Saturday, the 8th day of July 1916 both days inclusive and that no papers will be received during the recess.

Official Receiver's Court, Madras and Bangalore,
22nd March 1916.

V. S. RAMASWAMI AYYANUR,
Official Receiver.

Notice is hereby given that the District and Sessions Court of North Arcot and the Subordinate Judge's Court of North Arcot will be closed for the annual recess for two months from Monday the 1st May 1916 to Saturday the 8th July 1916, both days inclusive; the District Munsif's Courts of

Arni, Chinnai, Ponnai, Madhavapalle and Tiruvannamalai for six weeks from Monday, the 1st May 1916 to Saturday, the 11th June 1916, both days inclusive, and all the said District Munsifs' Courts for six weeks from Monday the 1st May 1916 to Saturday the 11th July 1916, both days inclusive.

2. No pleas, petitions or other papers will be received during the adjournment.

3. Arrangements will, however, be made for granting of copies of judgments, decrees, orders and other papers provided that applications for such copies have been presented before the adjournment.

District and Sessions Court, South Arcot,
Chennai, 23rd March 1916.

J. N. ROY,
Sd/- District and Sessions Judge.

In continuation of this Court's notification, dated 29th ultimo, it is hereby notified that the Temporary Subordinate Judge's Court of Madurai will be closed for the annual recess for two months from Monday, the 9th May to Saturday, the 4th July 1916, both days inclusive.

2. No pleas, petitions or other papers will be received during the adjournment.

3. Due provision will be made for granting copies of judgments, decrees, orders and other papers and documents in which parties in suits or their pleaders or others are entitled, provided that applications for such copies have been presented before the adjournment.

District Court, Madurai,
23rd March 1916.

F. A. COLEBRIDGE,
District Judge.

In modification of this Court's notification, dated 19th February 1916, it is hereby notified that the Courts of this district will be closed for the annual recess as follows:-

(a) The District and Sessions Court and the Subordinate Judge's Court and the Special Small Cause Judge's Court of Tiruchirappalli for two months from Monday, the 1st May to Saturday, the 1st July 1916, both days inclusive.

(b) The District Munsifs' Courts of Tiruchirappalli, Srivilliputhur, Arinjari, Kallakudi (Principal and Additional) and Kaveri and Namakkal for six weeks from Monday, the 1st May to Saturday, the 11th June 1916, both days inclusive.

2. No pleas, petitions or other papers will be received during the above adjournment of the Courts.

3. Arrangements will, however, be made for granting copies of judgments, etc., provided that applications for such copies have been presented before the adjournment.

District and Sessions Court, Tiruchirappalli,
21st March 1916.

A. S. SALASUBBAJAHMANYA AYYAR,
Sd/- District and Sessions Judge.

Notice is hereby given that the Court of the Official Receiver, Tanjore district, will be closed for the annual recess for two months from Wednesday the 1st May to Saturday, the 2nd July 1916, both days inclusive.

No papers will be received during the above recess.

Official Receiver's Court, Tanjore,
24th March 1916.

O. E. RAMACHANDRA AYYAR,
Official Receiver.

Notice is hereby given that the Court of the Official Receiver of Tanjore will be closed for the annual recess for two months from Monday, 17th April to Saturday, 11th June 1916, both days inclusive.

No papers will be received during the above recess.

Official Receiver's Court, Tanjore,
24th March 1916.

A. SUBBAJAHMANYA AYYAR,
Official Receiver.

IN THE HIGH COURT OF JUDICATURE AT MADRAS.

(IN INSOLVENCY.)

Notice is hereby given that orders have been made by this Court adjudging the persons named in the enclosed schedule and vesting the estates and effects of the said insolvents in the Official Assignee of this Court; and all persons indebted to the said insolvents, or who have any of their estates and effects, are hereby required forthwith to pay or deliver the same to the said Official Assignee:—

Number of creditors.	Date of presentation.	Name, address and description of insolvent.	Date of adjudication.	Date of public examination.
174 of 1916 ..	16th April 1916.	Turgine (Kishimankar), son of Madam Agaramudai, residing at No. 7, Meyyur Chokky Street, Madras.	26th April 1916.	19th July 1916.
140 of 1916 ..	7th Feb. 1916.	M. Gurusami Reddy, dyestuff manufacturer, residing at No. 2, East Bazaar road, Vellore.	26th Feb. 1916.	26th April 1916.
86 of 1916 ..	Do.	A. Narayana Ayyar, residing at No. 119, Ponnai Chokky street, Madurai.	Do.	7th April 1916.
66 of 1916 ..	11th March 1916.	Samuel Rameswami Chettai, residing at No. 31, Srinivas Alankar Mahal street, Coimbatore, Madras.	26th March 1916.	26th July 1916.

High Court of Judicature at Madras,
26th March 1916.

J. H. ATKINSON,
Deputy Registrar.

IN THE HIGH COURT OF JUDICATURE AT MADRAS.

(INSOLVENCY)

PETITION No. 361 of 1915.

In the matter of *E. Manaswami Pillai*, as bankrupt.

Notice is hereby given that the adjudication of the abovesaid insolvent was, by an order of Court made herein and dated the 25th day of March 1916, annulled.

High Court of Judicature at Madras,
25th March 1916.

J. H. ATKINSON,
Deputy Registrar.

INSOLVENCY PETITIONS.

No. 8 of 1916 in the Court of the Principal District Munsif, Bangalore.

Tirupakshi Manappa, Dealer and trader of Gadagoda *Debtor* (Petitioner).
Deppanagi Chinnappa and others *Creditors*.

Notice is hereby given that the abovesaid petitioners was adjudged as insolvent by this Court on 25th March 1916 and that the creditors should prove their debts before the Official Receiver, Bangalore district.

Principal District Munsif's Court, Bangalore,
25th March 1916.

N. BALARAMAN,
Principal District Munsif.

No. 2 of 1916 in the Court of the Principal District Munsif, Bangalore.

Kali Papayya, Trader and solicitor of Talagada *Debtor* (Petitioner).
Ravi Anandama and his others *Creditors*.

Notice is hereby given that the abovesaid petitioners was adjudged as insolvent by this Court on 25th March 1916 and that his creditors should prove their debts before the Official Receiver, Bangalore district.

Principal District Munsif's Court, Bangalore,
25th March 1916.

N. BALARAMAN,
Principal District Munsif.

No. 2 of 1916 in the Court of the Principal District Munsif, Bangalore.

Kolara Venkatasubbaraya *Petitioner*.
Kavala Subba Rao and others *Creditors*.

Notice is hereby given that the abovesaid petitioners has applied in this Court to be declared an insolvent and that the petition should stand to 15th April 1916 for hearing. Anybody that wishes to oppose the petition may appear in person or by pleader on that date.

Principal District Munsif's Court, Bangalore,
25th March 1916.

N. BALARAMAN,
Principal District Munsif.

No. 3 of 1916 in the Court of the District Munsif, Coimbatore.

Konath Venkataswami *Petitioner*.
Changanadhi Venkataswami *Creditors*.

Notice is hereby given, under clause 2 of section 12 of Act III of 1907, that Konath Venkataswami, son of Somanath of Coimbatore, has applied in this Court for being declared insolvent and that his application is posted for hearing to the 25th day of April 1916.

Any creditor wishing to oppose the said application may appear before this Court either in person or by pleader on the said date.

District Munsif's Court, Coimbatore,
22nd March 1916.

G. HANUMANAIKULU NATUDU,
District Munsif.

No. 4 of 1916 in the Court of the District Munsif, Coimbatore.

Budanki Narayanasami *Petitioner*.
Kanchanda Baski Subbaraya and six others *Creditors*.

Notice is hereby given under clause (2) of section 12 of Act III of 1907, that Budanki Narayanasami, son of Thiruv of Coimbatore, has applied in this Court for being declared insolvent and that his application is posted for hearing to the 25th day of April 1916.

Any creditor wishing to oppose the said application may appear before this Court either in person or by pleader on the said date.

District Munsif's Court, Coimbatore,
22nd March 1916.

G. HANUMANAIKULU NATUDU,
District Munsif.

No. 40 of 1915 in the COURT of the DISTRICT JUDGE, COIMBATORE.

Sahayarajin Chetty, son of Sahayammal Chetty, Vallala, residing at
Suryanagarham, Pudukottai taluk Petitioner (Debtor).

Notice is hereby given, under section 12 (2) of Act III of 1907, that the above-mentioned insolvency petition will be heard by the Official Receiver, Coimbatore, at 11 a.m. on 15th April 1915.

Official Receiver's Court, Coimbatore,
10th March 1915.

G. SUNDARAM AYYAR,
Official Receiver.

No. 1 of 1915 in the COURT of the DISTRICT JUDGE, COIMBATORE.

Sahayammal Nalvan and Kathama Nalvan, sons of Naregga
Nalvan, Kumbakonam, residing at Lingasankarapuram,
Tiduvadi taluk Petitioner (Debtor).

Notice is hereby given, under section 12 (2) of Act III of 1907, that the above-mentioned insolvency petition will be heard by the Official Receiver, Coimbatore, at 11 a.m. on 15th April 1915.

Official Receiver's Court, Coimbatore,
10th March 1915.

G. SUNDARAM AYYAR,
Official Receiver.

No. 5 of 1915 in the COURT of the DISTRICT JUDGE, COIMBATORE.

Sahayammal Gundan, son of Palani Gundan, Vallala, residing at
Devanampattinam, Palakkad taluk Petitioner (Debtor).

Notice is hereby given under section 12 (2) of Act III of 1907, that the above-mentioned insolvency petition will be heard by the Official Receiver, Coimbatore, at 11 a.m. on 15th April 1915.

Official Receiver's Court, Coimbatore,
10th March 1915.

G. SUNDARAM AYYAR,
Official Receiver.

No. 6 of 1915 in the COURT of the DISTRICT JUDGE, COIMBATORE.

G. N. Kanya Rao, son of Manjappa, residing at 290, Raja
Street, Coimbatore Petitioner (Debtor).

Notice is hereby given, under section 12 (2) of Act III of 1907, that the above-mentioned insolvency petition will be heard by the Official Receiver, Coimbatore, at 11 a.m. on 15th April 1915.

Official Receiver's Court, Coimbatore,
10th March 1915.

G. SUNDARAM AYYAR,
Official Receiver.

No. 4 of 1915 in the COURT of the DISTRICT JUDGE, COIMBATORE.

Rathas Ragh, son of Ramalinga, Kolutriya, residing at Ootipathan,
Coimbatore taluk Petitioner (Debtor).

Notice is hereby given, under section 12 (2) of Act III of 1907, that the above-mentioned insolvency petition will be heard by the Official Receiver, Coimbatore, at 11 a.m. on 15th April 1915.

Official Receiver's Court, Coimbatore,
10th March 1915.

G. SUNDARAM AYYAR,
Official Receiver.

No. 7 of 1915 in the COURT of the DISTRICT JUDGE, COIMBATORE.

Vinodanaga Gundan, son of Ramana Gundan, Vallala, residing
at Karamandapattinam, head of Valanagar, Erode taluk Petitioner (Debtor).

Notice is hereby given, under section 12 (2) of Act III of 1907, that the above-mentioned insolvency petition will be heard by the Official Receiver, Coimbatore, at 11 a.m. on 15th April 1915.

Official Receiver's Court, Coimbatore,
10th March 1915.

G. SUNDARAM AYYAR,
Official Receiver.

No. 8 of 1915 in the COURT of the DISTRICT JUDGE, COIMBATORE.

Palaniasami, son of Vannayyan Arad, Vinodanaga, residing at
Karaipattinam, Coimbatore taluk Petitioner (Debtor).

Notice is hereby given, under section 12 (2) of Act III of 1907, that the above-mentioned insolvency petition will be heard by the Official Receiver, Coimbatore, at 11 a.m. on 15th April 1915.

Official Receiver's Court, Coimbatore,
10th March 1915.

G. SUNDARAM AYYAR,
Official Receiver.

No. 2 of 1915 (No. 22 of 1914 on the roll of the District Court, Cochin) IN THE COURT OF THE DISTRICT JUDGE, COCHIN.

Vallayood Padda Kunappa, son of Vallayood, residing in Kodu,	Plaintiff (Debtor).
Pallampatti taluk	Respondent
Mada Kristappa and others	(Creditors).

Notice is hereby given, under section 39, clause 4 of Act III of 1907, that the creditors of the above-named insolvent (debtor) are required to prove their claims on or before the 15th day of April 1915, failing which the assets realized will be distributed without regard to their claims and proceedings closed.

Official Receiver's Court, Cochin,
25th March 1915.

M. W. ELLIOT,
Official Receiver.

No. 23 of 1915 (No. 25 of 1914 on the roll of the District Court, Cochin) IN THE COURT OF THE DISTRICT JUDGE, COCHIN.

Selam Vallayood, son of Nagayya, residing in Kottappatt, brother of	Plaintiff (Debtor).
Madurai, Kavalayannam taluk	Respondent
Pattu Vengalunda, son of Gengannah, residing in Kottappatt,	Respondent (Debtor).
Cochin taluk	(Creditors).

Notice is hereby given, under section 39, clause 4 of Act III of 1907, that the creditors of the above-named respondent (debtor) are required to prove their claims on or before the 15th day of April 1915, failing which the assets realized will be distributed without regard to their claims and proceedings closed.

Official Receiver's Court, Cochin,
25th March 1915.

M. W. ELLIOT,
Official Receiver.

No. 42 of 1915 (No. 11 of 1915 on the roll of the District Master's Court, Cochin) IN THE COURT OF THE DISTRICT MASTER, COCHIN.

Vedastambal, son of Himmalinga Reddi, residing in Kottappatt, Cochin	Plaintiff (Debtor).
taluk, Anayapattam taluk	Respondent
Marudath Sabab and others	(Creditors).

Notice is hereby given, under clause 2 of section 39 of Act III of 1907, that the above-named plaintiff has applied to the District Master's Court, Cochin, for being declared an insolvent and that his petition having been transferred to this Court for disposal, it is posted to the 15th day of April 1915 for hearing.

Official Receiver's Court, Cochin,
24th March 1915.

M. W. ELLIOT,
Official Receiver.

No. 78 of 1915 (No. 16 of 1915 on the roll of the District Master's Court, Cochin) IN THE COURT OF THE DISTRICT MASTER, COCHIN.

Jatar Sivetti, son of Allal, residing in Kottappatt, Alappi taluk,	Plaintiff (Debtor).
Kottappatt taluk	Respondent
Pallu Gengayya and others	(Creditors).

Notice is hereby given, under clause 2 of section 39 of Act III of 1907, that the above-named plaintiff has applied to the District Master's Court, Cochin, for being declared an insolvent and that his petition having been transferred to this Court for disposal, it is posted to the 15th day of April 1915 for hearing.

Official Receiver's Court, Cochin,
24th March 1915.

M. W. ELLIOT,
Official Receiver.

No. 79 of 1915 (No. 24 of 1915 on the roll of the District Master's Court, Cochin) IN THE COURT OF THE DISTRICT MASTER, COCHIN.

Sengamatt Pichayya's wife Perumammah, residing in Changan,	Plaintiff (Debtor).
Cochin taluk	Respondent
Manappalli Vakkannal and others	(Creditors).

Notice is hereby given that the above-named Sengamatt Perumammah was adjudicated as insolvent by an order of this Court, dated the 4th day of March 1915.

The creditors of the said insolvent should prove their claims on or before the 15th day of June 1915 a claim may be proved by delivering an affidavit or by post in a registered letter to the undersigned an affidavit in Form III of the Madras Provincial Insolvency Rules, of 1904.

Official Receiver's Court, Cochin,
24th March 1915.

M. W. ELLIOT,
Official Receiver.

No. 3 of 1916 (No. 22 of 1915 of THE HON. THE DISTRICT MAGISTRATE'S COURT, GOVT.)
IN THE COURT OF THE DISTRICT MAGISTRATE, COCHIN.

Kunjab Yacheryalla, son of Kunjab, residing in Telipatti, Goody Petitioner (Defendant).
vs.
Telipatti Karamachand and others Respondents
(Creditors).

Notice is hereby given, under clause 2 of section 15 of Act III of 1907, that the above-named petitioner has applied to the District Magistrate's Court, Goody, for being declared an insolvent and that his petition having been transferred to this Court, it is posted to the 15th day of April 1916 for hearing.

Official Receiver's Court, Chidambaram,
15th March 1916.

M. W. ELLIOTT,
Official Receiver.

No. 14 of 1916 (No. 4 of 1915 of THE HON. THE DISTRICT MAGISTRATE'S COURT, COCHIN.)
IN THE COURT OF THE DISTRICT MAGISTRATE, COCHIN.

Chinnappa, Kotha Vachanambayya, and Chinnappa Nagayya, sons
of Manappa, residing in Narakkappalli, hamlet of Gurengam, Petitioner (Defendant).
vs.
Chidambaram Chidambaram, being minor by guardian and Respondents
another Chidambaram and others (Creditors).

Notice is hereby given, under clause 2 of section 15 of Act III of 1907, that the above-named petitioners have applied to the District Magistrate's Court, Chidambaram, for being declared insolvent and that their petition having been transferred to this Court for disposal, it is posted to the 15th day of April 1916 for hearing.

Official Receiver's Court, Chidambaram,
15th March 1916.

M. W. ELLIOTT,
Official Receiver.

No. 10 of 1916 (O.R. No. 31 of 1915) IN THE COURT OF THE DISTRICT MAGISTRATE, GOVT.

Kannada Chinnappa of Rajakumbhary Petitioner (Defendant).
vs.
Pattanam and others Creditors
(Creditors).

Notice is hereby given that by an order of this Court, dated 18th day of March 1916, the above-named petitioner was adjudicated an insolvent.

Creditors of the adjudicated insolvent should prove their debts on or before the 28th day of April 1916 by delivering or sending by registered post an affidavit in Form No. 4 of the Indian Provincial Insolvency Rules, 1908.

Official Receiver's Court, Bolarum, Rajakumbhary,
15th March 1916.

A. KANAKA RAJU,
Official Receiver.

No. 5 of 1916 IN THE COURT OF THE DISTRICT JUDGE, GOVT.

Chinnappa Kottayam son of Kottayam, Pappala taluk Petitioner.
vs.
Kottayam Kottayam and thirteen others Debtors.

Notice is hereby given that the petitioner named above has applied to this Court for being adjudicated insolvent and that his petition stands posted to 17th April 1916.

Any creditor wishing to oppose the said petition may do so either in person or by a pleader on the said date.

District Court, Goody,
15th March 1916.

K. SUNDARAS RAO,
District Judge.

No. 5 of 1916 IN THE COURT OF THE DISTRICT MAGISTRATE, HANCOCK.

Kannappa Kottayam Govind of Mysore, Hanjappa taluk Petitioner.

Notice is hereby given that the petitioner has filed this petition to adjudicate him an insolvent and that 28th May 1916, has been fixed for first hearing. All persons who intend objecting to the petition are required to appear on the said date in person or by pleader and they are to submit grounds of their opposition in writing three clear days before the date of hearing.

District Magistrate's Court, Hanjappa,
15th March 1916.

B. GOVALLAKRISHNAN,
District Magistrate.

No. 25 of 1916 IN THE COURT OF THE DISTRICT MAGISTRATE, KOTTA.

Kottayam Kottayam of Kottayam Petitioner.
vs.
Kottayam Chinnappa Kottayam and forty-one others Respondents.

Notice is hereby given, under clause 2 of section 15 of Act III of 1907, that the above-named petitioner, Kottayam Kottayam, has applied for being declared an insolvent and that his application is posted for hearing to 17th April 1916.

Any creditor wishing to oppose the same may appear before this Court either in person or by pleader at 11 a.m. on the said date.

Official Receiver's Court, Kottayam, Hanjappa,
15th March 1916.

M. SRINIVASU PANTULU,
Official Receiver.

No. 21 of 1918 in the CASES OF THE OFFICIAL REPORTS, ENTRÉE.

No.	Name	Age	Sex	Profession
1	Jessie Kibanda el Kabara ..	..	..	..
2	Melipati Varkatana and his others ..	..	..	..

Notice is hereby given, under section 3 of section 23 of Act III of 1907, that the aforementioned petitioner, Jovanni Baldonado, has applied for being declared an insolvent and that his application is posted for hearing on 17th April 1914.

Any creditor wishing to oppose the award may appear before the Court either in person or by solicitor at 11 a.m. on the said date.

Official Receiver's Court, Kansas, Municipalities,
20th March 1904.

DR. SUBRAMULU PANTULU,
Official Receiver.

№ 34 от 1918 г. на Съвет на ун. Свещен. Братство, Казан.

Kern Tashkarsayy of Tashkent	00	00	00	00	Pakistan.
Nizam Tashkarsayy and others	00	00	00	00	Azerbaijan.

Kotko is hereby given, under clause 5 of section 10 of Act III of 1931, that the abandoned partner, Kotko Tunkaravaya, has applied for being declared an insolvent and that his application is granted for the period to 27th April 1938.

Any evidence wishing to appear the same may appear before the Court either in person or by pleader at 11 a.m. on the said date.

Official Russian's Court, Krasno, Mordovskan,
vol. March 1906.

Re. SEBASTIANU PARVULU,
cognat minor.

No. 1 of 1894 in the COURT OF THE DISTRICT JUDGE, KANAWHA.

Tadipati Narayana	..	..	..	..	Pittam.
Narayana Nani Haddi and others	..	..	..	..	Kandam.

Notice is hereby given, under clause 2 of section 12 of Act III of 1907, that Venkapat Narayanaiah, residing at Madhavaram, Pattinam, taluk, has applied to this Court for being declared insolvent and that any creditor wishing to oppose the same may appear in person or by pleader before this Court on 15th April 1916.

District Marshal's Court, Kentucky
Sept. March 1919.

B. VENKATA RAO PANTULU,
As. District Magistrate

No. 53 of 1814 in the Office of the District Judge, Kanton.

In the matter of insolvency of *Beverly Hills Napels* and another.

Notwithstanding the foregoing, if the Commission determines that a dividend is intended to be declared in violation of the Act, and that if the conditions do not cause their claims to be satisfied, then the Commission or before the 5th day of April 1916, their claims will be repaid and a dividend will be distributed without regard to such claims.

Official Receiver's Court, New York,
22d March 1910.

T. S. BHANUWANE ATTORNER,
Optical Sciences

No. 28 of 1915 of the Court of the Criminal Revision, Moscow.

Melbourne	..	..	..	..	..	..	Follower
Wellington and others	..	..	..	..	..	..	Creditor

Madrid, under serial 16 (7) of the Insolvency Act, is hereby given that Matheson, son of Estanislao, born in Sarragatana, Madrid, possessor abovementioned was adjudged bankrupt on 25th February, 1986, by the Court, and that the creditors are required to present their claims as soon as possible by delivering or sending by registered post to the Official Receiver, Madrid, an affidavit of claims.

Official Baseball's Court, Madison,
2nd March 1894.

T. S. RAMASWAMI AYYANGAR,
Chief Minister.

No. 43 of 1915 in the CODE of the OFFICIAL REGISTER, MADRAS.

Tachikawa Optical	10	10	10	10	10	Paid-up, Ordinary
Aoyama Nippon, and others	60	60	60	-	60	

Section, under number 18 (7) of the Insolvency Act, is hereby given that Taidanovskiy Gremy, son of Liya Chern, residing at Krasnodar, District of the, the petitioner aforementioned was adjudged insolvent on 20th February 1928 by the Court, and that the creditors are required to prove their interest on 20th February 1928 by delivering or sending by registered post to the Official Receiver, Moscow, as follows in Form No. 3.

Office: Bremer's Court, Madison,
2nd March 1912.

T. S. SAMANWAMI ATTANAR,
Official Receiver.

No. 71 of 1915 of THE COURT OF THE OFFICIAL RECEIVER, MADRAS.

Karappanadachan and another	Petitioner.
Subbarasa Ayyar and others	Creditor.

Notes, under section 16 (7) of the Insolvency Act, is hereby given that (1) Karappanadachan, son of Karappanadachan, (2) Nand alias Karappanadachan, and all his petitioners, both residing at Arthanen village, Madras taluk, the petitioners abovesaid were adjudged insolvent on 24th February 1915 by this Court, and that the creditors are required to prove their debts as soon as possible by delivering or sending by registered post to the Official Receiver, Madras, an affidavit in Form No. 3.

Official Receiver's Court, Madras,
20th March 1915.

T. S. RAMASWAMI AYYANGAR,
Official Receiver.

No. 81 of 1915 of THE COURT OF THE OFFICIAL RECEIVER, MADRAS.

Veluprasad Pillai	Petitioner.
Madhavadas and others	Creditor.

Notes, under section 16 (7) of the Insolvency Act, is hereby given that Veluprasad Pillai, son of Serranivasan Pillai, at Chinnampalayam, District of Madras, the petitioner abovesaid was adjudged insolvent by this Court on 14th March 1915, and that the creditors are required to prove their debts as soon as possible by delivering or sending by registered post to the Official Receiver, Madras, an affidavit in Form No. 3.

Official Receiver's Court, Madras,
20th March 1915.

T. S. RAMASWAMI AYYANGAR,
Official Receiver.

No. 82 of 1915 of THE COURT OF THE OFFICIAL RECEIVER, MADRAS.

Mannakrishna Sastri	Petitioner.
Mannasami and others	Creditor.

Notes, under section 16 (7) of the Insolvency Act, is hereby given that Mannakrishna Sastri, son of Ganapathi Pillai, at South Avani Moola street, Madras, the petitioner abovesaid was adjudged insolvent on 25th February 1915 by this Court, and that the creditors are required to prove their debts as soon as possible by delivering or sending by registered post to the Official Receiver, Madras, an affidavit in Form No. 3.

Official Receiver's Court, Madras,
20th March 1915.

T. S. RAMASWAMI AYYANGAR,
Official Receiver.

No. 103 of 1915 of THE COURT OF THE OFFICIAL RECEIVER, MADRAS.

Pollimattupatti Kallan	Petitioner.
Perianna Nadesi and others	Creditor.

Notes, under section 16 (7) of the Insolvency Act, is hereby given that Pollimattupatti Kallan, son of Kapasala Kallan, at Thennakavaram street, Madras, the petitioner abovesaid was adjudged insolvent by this Court on 17th March 1915, and that the creditors are required to prove their debts as soon as possible by delivering or sending by registered post to the Official Receiver, Madras, an affidavit in Form No. 3.

Official Receiver's Court, Madras,
20th March 1915.

T. S. RAMASWAMI AYYANGAR,
Official Receiver.

No. 125 of 1915 of THE COURT OF THE OFFICIAL RECEIVER, MADRAS.

Potlathur's Nadesi	Petitioner.
Mangayappa Nadesi and others	Creditor.

Notes, under section 16 (7) of the Insolvency Act, is hereby given that Potlathur's Nadesi, son of Kapasala Nadesi, at Palamalai village, Palakkote taluk, the petitioner abovesaid was adjudged insolvent on 3rd March 1915 by this Court, and that the creditors are required to prove their debts as soon as possible by delivering or sending by registered post to the Official Receiver, Madras, an affidavit in Form No. 3.

Official Receiver's Court, Madras,
20th March 1915.

T. S. RAMASWAMI AYYANGAR,
Official Receiver.

No. 126 of 1915 of THE COURT OF THE OFFICIAL RECEIVER, MADRAS.

Manayappa Pillai	Petitioner.
A. Arasa Nadesi and others	Creditor.

Notes, under section 16 (7) of the Insolvency Act, is hereby given that Manayappa Pillai, son of Sattayappa Pillai, at Chinnampalayam Chinnampalayam street, Madras, the petitioner abovesaid was adjudged insolvent on 24th February 1915 by this Court, and that the creditors are required to prove their debts as soon as possible by delivering or sending by registered post to the Official Receiver, Madras, an affidavit in Form No. 3.

Official Receiver's Court, Madras,
20th March 1915.

T. S. RAMASWAMI AYYANGAR,
Official Receiver.

Ms. 661 of 1816 is the Copy of the Original Journal, Monday

Balbo Noyado	11	11	11	11
G. Balboa Child and others	11	11	11	11

Official Publisher's Chart, Madison,
Ind., March 1945.

U. S. MARSHWALL SERVICE,
Office Bureau

No. 102 of 1916 is THE CREDIT OF THE CHURCHES REGISTER, MATRONS

[illegible]

Notice under section 18 (1) of the Insolvency Act, is hereby given that K. Senthilraja Pillai, one of Kanyappa Pillai, at Nattanamboothur, the petitioner aforementioned was adjudged insolvent on 20th February 1914 by this Court, and that the creditors are required to prove their debts as soon as possible by delivering or sending by registered post to the Official Receiver, Madras, as addressee in Form No. 1.

Official Banner's Crest, Modern,
c.1890, March 1914.

T. S. RAMASWAMI AYYANAR,
Official Receiver

No. 103, of 1918 in the Office of the Chief, Receiver, Madrid.

Gerdanians Niyada	.. .. .	.. .. .	.. .. .	.. .. .	Attorneys
Ordinary fees and others	.. .. .	.. .. .	.. .. .	.. .. .	Clerks

Notice, under articles 12 (2) of the Immigration Act, is hereby given that Seishinemon Nagaba, owner of Sukita Nagaba at 20-11 Furumai Market Street, Matsuyama, has applied for being declared insolvent and his petition is posted in 1923 April 1833. Any creditors wishing to oppose the same may appear on that date either in person or by valid

Official Standard's Chart, Madras,
20th March 1908.

T. S. RAMSWAMI AYYANGAR,
Officiating Secretary

No. 2 of 1914 in the Order of the General Register, Matruka

[illegible]

H. m. *Endemism* *Aryas* and others *Creditor*.

Official Receiver's Court, Madison,
24th March 1948.

T. S. DAMASWAMI AYYANGAR,
General Manager

No. 3 of 1916 of the Court of the United States, Madrid.

Vairomedusae	24	26	27	28	29	30	<i>Pelamorus</i>
Cnidaria	31	32	33	34	35	36	<i>Cnidaria</i>

Notes under section 14(T) of the Income-tax Act, is hereby given that Tahsinuddin, son of Nizamuddin, an South Viet Namite, Masters, the petitioner above-named was registered resident in West Bengal from 1948 to 1954, and that evidence are required to prove their claim and to establish by following evidence by employees, post to the District Masters, Madras, an affidavit in Form No. 2.

Official Business Court, Madison,
10th March 1816.

T. B. RAMASWAMI AYYANGAR,
General Secretary.

No. 7 of 1918 of the COURT OF THE CHIEF JUSTICE, MADRAS.

Mammals	41	38	11	Petrels
Birds	15	12	25	Others

Note, under section 10 (1) of the Landmark Act, is also given that (1) *Machamanki Serna*, and (2) *Koolagang Serna*, sons of *Microtha Serna*, at *Bahugang-serrallstreet*. As yet, the petitioners advanced were adjudged incidents on 28 March 1976 by this Court, and that the evidence are required to prove their claims as such as possible by delivering or sending by registered post to the Official Register, Malaya, as attached in Form No. 3.

Official Reviewer's Court Meeting,
20th March 1914.

T. S. RAMASWAMI AYYANGAR,
General Secretary

No. 10 or 1112 of the Code of the General Statutes, Maine.

Aromacholone Oxiols	40	1.00	0.8	0.7	0.6	0.5	Petroleum
Gases, Naps and others		100	90	80	70	60	Oxidation

Notice, under section 12 (4) of the Insolvency Act, is hereby given that Anthoniel Chio, son of Christian Chio, at Alamogordo, Windward Side, has applied for being declared bankrupt and his petition is posted to 5th April 1935. Any creditor wishing to oppose the same may appear on the date either in person or by agent.

Official Receiver's Court, Madras,
20th March 1916.

T. H. BANASWAMI AYANGAR,
* * * * *
* * * * *

No. 15 of 1969 in the Order of the Council. *HEALTH, MEDICAL*

Musuvathi Seshaiah Ayyar	"	"	"	"	Puducherry
Lakshmi Ammaiah Ayyar and others.	"	"	"	"	Bombay

Nature, under number 18 (2) of the *Industrieel Act*, is hereby given that *Kenneth Southman Ayres*, son of *Annie Southman*, at *Mathew's Place* in *Madras*, has applied for being admitted member and his petition is posted to 18th April 1918. Any candidate wishing to oppose the same may appear on the day either in person or by *vakil*.

District Receiver's Court, Madison,
20th March 1995

E. S. KAMASHAME ATTANOH,
Chief Engineer.

No. 51 of 1918 is the Copy of the Original Register, Mass.

Kutubisappan Taran	1	20	20	40	80	Pattinam
Chitharaya Uthappa and others	11	10	20	30	70	Orissam

Notice under section 19 (3) of the Insolvency Act, is hereby given that Muthakurupparamba Thomas, son of Marudatha Thomas, at Othmanapuzham, Periyambalam taluk, has applied for being declared insolvent and his petition has been posted on 13th April 1914. Any creditors wishing to oppose the same must come on that date either in person or by agent.

Official Seedler's Count, Kalamazoo,
20th March 1916

Dr. R. ELMER ANDERSON, *Author*

No. 1 of 1916 is the Condor of the Denver Union. Maryam...

Vengalabangara Sanyal Moulayya	"	"	"	"	Pattanam.
Kalapothkari Konda Kanhamad Kutty and three others	"	"	"	"	Ondra.

Notice is hereby given that the abovesigned petitioner has applied to this Court to be declared insolvent and that the petition stands posted to 2011 April 1904 for hearing. Anybody that wishes to oppose the petition must appear in person or by proxy on that date.

District Messrs's Court, Sulapangan,
22d March 1916.

T. KRISHNAN NAYAR,
Research Manager

No. 11 of 1916 is the Order of the District Magistrate, Bangalore.

Shah Harrosh Sahab, son of Shah Dadanion Sahab, Kashi				
Hassakul ..	..	..	..	Fieldman.
Kassanah Chetty and others ..	..	..	..	Canton authorities.

Notice is hereby given that the International Convention was adjourned on Wednesday, 15th March 1910 and the further examinations taken place on 19th April 1910. All his students are required to prove their status, as soon as possible, by delivering at earliest opportunity to the Chief Examiner, Hyderabad, an Affidavit in Form No. 1 of the Madras Provincial Institute of Sales, 1910.

Official Receiver's Court, Trondheim,
15th March 1948.

C. KUMARACHANDRANATHI NAYAGAR,
Gifted Recipient

No. 8 of 1916 of the Court of the District Judge, Nuremberg.

Isolated Bacteriophages of Viruses	Reference
1. <i>Phage T4</i>	1
2. <i>Phage T2</i>	2
3. <i>Phage T3</i>	3
4. <i>Phage T4</i>	4
5. <i>Phage T2</i>	5
6. <i>Phage T3</i>	6
7. <i>Phage T4</i>	7
8. <i>Phage T2</i>	8
9. <i>Phage T3</i>	9
10. <i>Phage T4</i>	10
11. <i>Phage T2</i>	11
12. <i>Phage T3</i>	12
13. <i>Phage T4</i>	13
14. <i>Phage T2</i>	14
15. <i>Phage T3</i>	15
16. <i>Phage T4</i>	16
17. <i>Phage T2</i>	17
18. <i>Phage T3</i>	18
19. <i>Phage T4</i>	19
20. <i>Phage T2</i>	20
21. <i>Phage T3</i>	21
22. <i>Phage T4</i>	22
23. <i>Phage T2</i>	23
24. <i>Phage T3</i>	24
25. <i>Phage T4</i>	25
26. <i>Phage T2</i>	26
27. <i>Phage T3</i>	27
28. <i>Phage T4</i>	28
29. <i>Phage T2</i>	29
30. <i>Phage T3</i>	30
31. <i>Phage T4</i>	31
32. <i>Phage T2</i>	32
33. <i>Phage T3</i>	33
34. <i>Phage T4</i>	34
35. <i>Phage T2</i>	35
36. <i>Phage T3</i>	36
37. <i>Phage T4</i>	37
38. <i>Phage T2</i>	38
39. <i>Phage T3</i>	39
40. <i>Phage T4</i>	40
41. <i>Phage T2</i>	41
42. <i>Phage T3</i>	42
43. <i>Phage T4</i>	43
44. <i>Phage T2</i>	44
45. <i>Phage T3</i>	45
46. <i>Phage T4</i>	46
47. <i>Phage T2</i>	47
48. <i>Phage T3</i>	48
49. <i>Phage T4</i>	49
50. <i>Phage T2</i>	50
51. <i>Phage T3</i>	51
52. <i>Phage T4</i>	52
53. <i>Phage T2</i>	53
54. <i>Phage T3</i>	54
55. <i>Phage T4</i>	55
56. <i>Phage T2</i>	56
57. <i>Phage T3</i>	57
58. <i>Phage T4</i>	58
59. <i>Phage T2</i>	59
60. <i>Phage T3</i>	60
61. <i>Phage T4</i>	61
62. <i>Phage T2</i>	62
63. <i>Phage T3</i>	63
64. <i>Phage T4</i>	64
65. <i>Phage T2</i>	65
66. <i>Phage T3</i>	66
67. <i>Phage T4</i>	67
68. <i>Phage T2</i>	68
69. <i>Phage T3</i>	69
70. <i>Phage T4</i>	70
71. <i>Phage T2</i>	71
72. <i>Phage T3</i>	72
73. <i>Phage T4</i>	73
74. <i>Phage T2</i>	74
75. <i>Phage T3</i>	75
76. <i>Phage T4</i>	76
77. <i>Phage T2</i>	77
78. <i>Phage T3</i>	78
79. <i>Phage T4</i>	79
80. <i>Phage T2</i>	80
81. <i>Phage T3</i>	81
82. <i>Phage T4</i>	82
83. <i>Phage T2</i>	83
84. <i>Phage T3</i>	84
85. <i>Phage T4</i>	85
86. <i>Phage T2</i>	86
87. <i>Phage T3</i>	87
88. <i>Phage T4</i>	88
89. <i>Phage T2</i>	89
90. <i>Phage T3</i>	90
91. <i>Phage T4</i>	91
92. <i>Phage T2</i>	92
93. <i>Phage T3</i>	93
94. <i>Phage T4</i>	94
95. <i>Phage T2</i>	95
96. <i>Phage T3</i>	96
97. <i>Phage T4</i>	97
98. <i>Phage T2</i>	98
99. <i>Phage T3</i>	99
100. <i>Phage T4</i>	100

Noted in heavily grown, under testing 86 of the Foreman Forestry Ark III of 1951, that the predominant woods here was judged to be *Pinus strobus* (the Court on 11/10/51 day of March 1951 and that the conditions should prove to be as good as possible and that there may be proved by following or sending by registered post to this Court on 11/10/51 in Form No. 3 of the Forestry Rules, 1951.

District Marshal's Court, Nantuya
20th March 1938.

8. MARASINGA RAO PANTULU,
Dornes House

No. 5 of 1915 in the Court of the District Judge, Malacca.

Rafiah Sahibayyaudien, Venkatasubba, having died, his legal representative Yashin Sahibayya Chetti Petitioner.
 Anne Sahibayya Respondent.

Notice is hereby given that the petitioner has applied to this Court by M.P. No. 24 of 1915 to have the said I.P. No. 4 of 1915 returned to him and that the petition is posted to 15th April 1915 for hearing.

Given under my hand and the seal of the Court this 9th day of March 1915.

District Court, Malacca,
 25th March 1915.

C. KRISHNASWAMI RAO,
 District Judge.

No. 7 of 1915 in the Court of the District Judge, Malacca.

Rafiah Sahibayyaudien Venkatasubba, having died, his legal representative, Yashin Sahibayya Chetti Petitioner.
 Mahoma, marriage bond Respondent.

Notice is hereby given that the petitioner has applied to this Court by M.P. No. 107 of 1915 to have the said I.P. No. 4 of 1915 returned to him and that the petition is posted to 15th April 1915 for hearing.

Given under my hand and the seal of the Court this 9th day of March 1915.

District Court, Malacca,
 25th March 1915.

C. KRISHNASWAMI RAO,
 District Judge.

No. 20 of 1915 (No. 2 of 1915 in the File of the District Judge's Court, Tiruvannamalai) in the Court of the District Judge, South Arcot.

Fath Fath, son of Shakh Fath, aged about 22 years, Petitioner.
 Ibrahim, residing at Kowlee, Tiruvannamalai taluk Respondent.

Under section 17 (2) of the Provincial Insolvency Act, notice is hereby given that the above petitioner has applied to be adjudged insolvent, and that his application is posted to the 15th day of April 1915 for hearing the objection of the creditors, if any, in the morning.

Official Receiver's Court, North Arcot,
 Chennai, 24th March 1915.

V. SRINIVASANAGHAYA ACHARYAN,
 Official Receiver.

No. 35 of 1915 (No. 3 of 1915 in the File of the District Judge's Court, Villupputur) in the Court of the District Judge, South Arcot.

Mohammed Yusuf Sahib, son of Mohammed Asif Fath, aged about 15 years, Petitioner.
 Mahomed, residing at Kumbakonam taluk, Respondent.

Under section 17 (2) of the Provincial Insolvency Act, notice is hereby given that the above petitioner has applied to be adjudged insolvent, and that his application is posted to the 15th day of April 1915 for hearing the objection of the creditors, if any, in the morning.

Official Receiver's Court, North Arcot,
 Chennai, 24th March 1915.

V. SRINIVASANAGHAYA ACHARYAN,
 Official Receiver.

No. 8 of 1915 in the Court of the District Judge, Pudukottai.

Nicholas Sahib, son of Raja Sahib, Petitioner.
 Raja Sahib Respondent.

Notice, under clause 7 of section 16 of the Provincial Insolvency Act III of 1902, is hereby given that the above-named petitioner was adjudged as insolvent by the Court on the 5th day of February 1914, and that creditors should prove their claims as soon as possible by delivering to me, by post to this Court in a registered letter an affidavit in Form No. 3.

Date of hearing, 15th April 1915.

District Judge's Court, Pudukottai,
 11th March 1915.

P. VENUGOPAL NAYUDU,
 District Magistrate.

No. 2 of 1915 in the Court of the District Judge, Pudukottai.

Kannan Pillai Rangappa, son of Venkatasubba, Petitioner.
 in the Court of the District Judge, Pudukottai Respondent.

Notice is hereby given that the above-named petitioner has applied to this Court for his being declared as insolvent, and that the petition stands posted to 15th April 1915.

District Judge's Court, Pudukottai,
 11th March 1915.

P. VENUGOPAL NAYUDU,
 District Magistrate.

No. 1 of 1918 is the *Coast of the District Municipality, Kaituma*.

<i>Locheria</i> <i>Verduynii</i> f. <i>filiformis</i>	++	++	++	+	<i>Prilimna</i> (Native).
<i>Yakovleva</i> <i>Verduynii</i> f. <i>filiformis</i>	++	++	++	++	<i>Dracopis</i> (Native).

Notice is hereby given, under clause 2, section 12 of act III of 1897, that the above-named petitioners have applied to this Court for being adjudged insolvent, that the petitioners stand committed to the 5th April 1909, and that any creditor wishing to oppose the same may appear in person or by pleader before this Court on the day of hearing.

District Master's Court, Rajm, 22nd March 1916.

P. RANGASWAMI AYYANORE,
Bureau Member

No. 2 of 1918 is THE CHART OF THE PRINCIPAL DISTRICT MOUNTAIN, SADDLE

Notes, under clause (4) of section 12 of Act III of 1947 (The Provincial Insolvency Act), in respect of a certain insolvency petition has been filed in this Court by Venkateswara Chetti, son of Chaghi Chetti, residing at Elampalli, Koppal division, Belgaum taluk, Belgaum District, praying for the benefit of the Act and that the same is posted to 30th April 1950 for hearing.

Principal District Manager's Office, Salem,
10 (2) March 1918.

K. S. SETHANADARAMA AYYAR,
* *Editor, Journal*

Ms. 12 in 1910 (No. 1 of 1910 in the file of the District Attorney's Office, Cambridge) is the Court of the Criminal Justice, North Lane.

Mitrogenase Model	..	..	..	..	<i>Inhibited.</i>
Eubal. Microbial or mod. nature others	..	..	..	..	<i>Credited.</i>

Notice is hereby given, under section 28 (4) of Act III of 1907, that the creditors of the above-named insolvent who have not yet proved their claims should do so on or before 15th April 1916 at 7 a.m., failing which a final dividend will be distributed without regard to their claims.

Official Receiver's Court, South Armot, Caddisree,
20th March 1918.

F. D. RAYDA, ACTUARY,
General Insurance

No. 122 of 1916 (No. 61 of 1916 on the file of the District Commr, South India)
is the Court of the Orissa Railway, Bhubaneswar.

Bamangandi field:	"	"	"	"	"	<i>Ptilopus,</i>
Vachaspathi field and nearby area	"	"	"	"	"	<i>Synanthus</i>

Notes is honey bees, under chapter 7 of series 36 of Act 112 of 1907, that Damascus Field, one of Knappton Field, residing at Westborough, Middlesex, the petitioner above named, was adjudged insolvent by this Court on 20th March 1914, and the creditors are called upon to prove their debts on or before the 15th April, 1914 at 10 o'clock, by delivering or sending by registered post an affidavit in Form No. 3 of the Middlesex Provincial Insolvency Rules, 1909.

Official Receiver's Court, South Ave 1, Cuddersh, 21st March 2018.

P. B. RANGA ACHARIYAS,
Chief Engineer

No. 36 of 1906 (No. 6 of 1910 in the file of the District Court, Saint John)
in the Court of the Official Receiver, Saint John.

Bala Baido	..	..	..	..	..	..<i>Duchassa,</i>
Rajagopala Chetti and six others	..	..	..	..	..	..<i>Pennsylvania</i>

Notice is hereby given, under clause 3 of section 13 of Act 215 of 1947, that Bala Haddi, son of Hajji Haddi, residing at Karamangalam, Coimbatore taluk, has applied for being declared an insolvent and that his application is posted for hearing on 12th April 1948. Any creditor wishing to oppose the same may appear before this Court either in person or by pleader at 7 a. m. on the said date.

Official Receiver's Court, South Arcot, Cuddalore,
20th March 1918.

Y. B. KASGA ACHARYAN,
Dzordz. Academy.

No. 93 of 1914 (No. 5 of 1915 on the roll of the District Master's Court, Patna)
in the Court of the District Magistrate, South Arcot.

Female Client	72	64	57	50	43	36	Problems
Male Client and his others	55	47	40	33	25	18	Problems

Notes is hereby given, under clause 2 of article 22 of the Act 111 of 1931, that Frederick Chitt, one of Petitioners in Court, residing at Hyattsville, Maryland, has applied to be declared an insolvent and that his application is pending for hearing in 1934 April 1935. All creditors wishing to file their claims may appear before this Court either in person or by proxies at 1 p.m. on the said date.

Official Receiver's Court, South Ayr, Coddalere,
29th March 1964.

P. B. RANPA ACHARYA
General Director

No. 35 of 1916 (No. 1 of 1916 on the file of the District Munsif's Court, Chidambaram)
IN THE COURT OF THE DISTRICT MUNSIF, SOUTH ARCADE.

Pannaswami Madali and Masilala Madali*Plaintiffs.*
Narasappa Chetti and nine others*Defendants.*

Notice is hereby given, under clause 3 of section 11 of the Act III of 1907, that Pannaswami Madali, son of Subbaraya Madali, and Masilala Madali, son of first petitioner, residing at Chidambaram, Chidambaram taluk, have applied for being declared insolvent and that their application is posted for hearing on 15th April 1916. Any creditor wishing to oppose the same may appear before this Court either in person or by pleader at 7 a.m. on the said date.

Official Receiver's Court, South Arcot, Chidambaram,
15th March 1916.

F. E. RANGA ACHARIYAR,
Official Receiver.

No. 36 of 1916 (No. 2 of 1916 on the file of the District Munsif's Court, Chidambaram)
IN THE COURT OF THE DISTRICT MUNSIF, SOUTH ARCADE.

N. Rameswami Ayyangar*Plaintiff.*
M. P. Pannasappa Chetti and twelve others*Defendants.*

Notice is hereby given, under clause 3 of section 11 of the Act III of 1907, that Rameswami Ayyangar, son of Pannaswami Ayyangar, residing at Kallikottam, Chidambaram taluk, has applied for being declared an insolvent and that his application is posted for hearing on 15th April 1916. Any creditor wishing to oppose the same may appear before this Court either in person or by pleader at 7 a.m. on the said date.

Official Receiver's Court, South Arcot, Chidambaram,
15th March 1916.

F. E. RANGA ACHARIYAR,
Official Receiver.

No. 37 of 1916 IN THE COURT OF THE DISTRICT JUDGE, SOUTH MADRAS.

Pannaswami Pathe's son Pannasabhai Pathe of Puthur aram

Govindarajapuram Village, Palaghat taluk*Plaintiff (Defect).*
Notice is hereby given, under section 12 (1) of Act III of 1907, that the aforementioned plaintiff's petition will be heard by the Official Receiver at 11 a.m. on Tuesday the 18th April 1916.

Official Receiver's Court, South Madras, Calicut,
15th March 1916.

K. K. GOPALAN,
Official Receiver.

No. 1 of 1916 IN THE COURT OF THE DISTRICT JUDGE, SOUTH MADRAS.

Valuduth Pethala Chengel Abdul Kadir of Tanjaver Nagaram

Rajivengaliam aram, Pannas taluk*Plaintiff (Defect).*
Notice is hereby given, under section 12 (1) of Act III of 1907, that the above mentioned plaintiff's petition will be heard by the Official Receiver at 11 a.m. on Tuesday the 18th April 1916.

Official Receiver's Court, South Madras, Calicut,
15th March 1916.

K. K. GOPALAN,
Official Receiver.

No. 46 of 1916 (No. 3 of 1916 on the file of the District Munsif's Court, Maravallur)
IN THE COURT OF THE DISTRICT MUNSIF, TANJAVUR.

Chelakudagan Pillai*Plaintiff.*
Sagayada Aiyar and others*Defendants.*

Notice is hereby given under section 22 (4) of Act III of 1907, that each of the creditors of the aforementioned plaintiff who have not proved their claims should do so on or before 15th April 1916, failing which a final dividend will be distributed without regard to their claims.

Official Receiver's Court, Tanjore,
23rd March 1916.

G. S. RAMACHANDRA AYYAR,
Official Receiver.

No. 45 of 1916 (No. 7 of 1916 on the file of the District Munsif's Court, Tanjore)
IN THE COURT OF THE DISTRICT MUNSIF, TANJAVUR.

Chelakudagan Pillai*Plaintiff.*
Rajivada Chetty and others*Defendants.*

Notice is hereby given under section 22 (4) of Act III of 1907, that each of the creditors of the aforementioned plaintiff who have not proved their claims should do so on or before 15th April 1916, failing which a final dividend will be distributed without regard to their claims.

Official Receiver's Court, Tanjore,
23rd March 1916.

G. S. RAMACHANDRA AYYAR,
Official Receiver.

No. 81 of 1915 (No. 12 of 1916 on the title of the District Court, Tanjore)
IN THE COURT OF THE OFFICIAL RECEIVER, TANJORE.

C. K. Hargopal Aiyar Petitioner,
C. T. Subramaniam Pillai and others Respondents.

Notice is hereby given under section 16, clause 1 of Act III of 1907 that each of the petitioners above named was adjudged insolvent by an order of this Court, dated 16th February 1915. The respondents above named are alleged to have been in possession of the assets of the petitioners at the time of their insolvency, and it is required that they should prove their claims as soon as possible. A claim may be proved by delivery or tender by post in a registered letter an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1908.

Official Receiver's Court, Tanjore,
25th March 1916.

G. S. RAMACHANDRA AYYAR,
Official Receiver.

No. 148 of 1915 (No. 14 of 1916 on the title of the District Court, Nagapattinam)
IN THE COURT OF THE OFFICIAL RECEIVER, TANJORE.

Gowindasami Rajah, son of Rajah Rajah, Tirumalana Street, Nagapattinam.

M. V. Sripadaiah Aiyar and others Petitioner,
M. V. Sripadaiah Aiyar and others Respondents.

Notice is hereby given under section 16, clause 1 of Act III of 1907, that the petitioners above named were adjudged insolvent by an order of this Court, dated 16th February 1915. The respondents above named are alleged to have been in possession of the assets of the petitioners at the time of their insolvency, and it is required that they should prove their claims as soon as possible. A claim may be proved by delivery or tender by post in a registered letter an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1908.

The creditors of the above named insolvents should prove their claims as soon as possible. A claim may be proved by delivery or tender by post in a registered letter an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1908.

Official Receiver's Court, Tanjore,
25th March 1916.

G. S. RAMACHANDRA AYYAR,
Official Receiver.

No. 61 of 1915 (No. 7 of 1916 on the title of the District Court, Nagapattinam)
IN THE COURT OF THE OFFICIAL RECEIVER, TANJORE.

(1) Subbayan and (2) Subbayan, sons of Krishna Aiyar, Madhavathala,
the Arangan Koll Sanshodh Street, Nagapattinam.

M. Chandrasekhar Pillai and others Petitioner,
M. Chandrasekhar Pillai and others Respondents.

Notice is hereby given under section 16, clause 1 of Act III of 1907, that the petitioners above named were adjudged insolvent by an order of this Court, dated 16th February 1915. The respondents above named are alleged to have been in possession of the assets of the petitioners at the time of their insolvency, and it is required that they should prove their claims as soon as possible. A claim may be proved by delivery or tender by post in a registered letter an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1908.

The creditors of the above named insolvents should prove their claims as soon as possible. A claim may be proved by delivery or tender by post in a registered letter an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1908.

Official Receiver's Court, Tanjore,
25th March 1916.

G. S. RAMACHANDRA AYYAR,
Official Receiver.

No. 159 of 1915 (No. 16 of 1916 on the title of the District Court, Madhavathala)
IN THE COURT OF THE OFFICIAL RECEIVER, TANJORE.

Ramaswamy, Nagudu son of Balakrishna Nagudu, Nagapattinam,
Madhavathala.

P. H. A. K. S. Kannappa Chettiar and others Petitioner,
P. H. A. K. S. Kannappa Chettiar and others Respondents.

Notice is hereby given under section 16, clause 1 of Act III of 1907, that the petitioners above named were adjudged insolvent by an order of this Court, dated 16th February 1915. The respondents above named are alleged to have been in possession of the assets of the petitioners at the time of their insolvency, and it is required that they should prove their claims as soon as possible. A claim may be proved by delivery or tender by post in a registered letter an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1908.

The creditors of the above named insolvents should prove their claims as soon as possible. A claim may be proved by delivery or tender by post in a registered letter an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1908.

Official Receiver's Court, Tanjore,
25th March 1916.

G. S. RAMACHANDRA AYYAR,
Official Receiver.

No. 3 of 1916 (No. 4 of 1916 on the title of the District Court, Tanjore)
IN THE COURT OF THE OFFICIAL RECEIVER, TANJORE.

Mandirani Pillai, son of Madan Venka Pillai, Madhavathala, Tanjore.

Madhavathala Petitioner,
Madhavathala Respondents.

Notice is hereby given under section 16, clause 1 of Act III of 1907, that the petitioners above named were adjudged insolvent by an order of this Court, dated 16th February 1915. The respondents above named are alleged to have been in possession of the assets of the petitioners at the time of their insolvency, and it is required that they should prove their claims as soon as possible. A claim may be proved by delivery or tender by post in a registered letter an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1908.

The creditors of the above named insolvents should prove their claims as soon as possible. A claim may be proved by delivery or tender by post in a registered letter an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1908.

Official Receiver's Court, Tanjore,
25th March 1916.

G. S. RAMACHANDRA AYYAR,
Official Receiver.

No. 10 of 1918 (No. 2 of 1918 of the FILE of the DISTRICT MURDER'S COURT, MANGALAYAM)
IN THE COURT OF THE OFFICIAL RESIDENT, TANJORE.

Gendrasani Nagudu, son of Venkatasai Nagudu, Kallakur Street,
Nagapattinam Petitioner.
Kannappa Chettiar and others Respondents.

Notice is hereby given under clause 2, clause 1 of Art III of 1907, that the petitioner above named was adjudged insolvent by an order of this Court dated 26th March 1918. The same stands adjourned to 26th April 1918 for further proceedings.

The creditors of the above-named insolvent should prove their claims as soon as possible. A claim may be proved by delivering or sending by post in a registered letter an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1909.

Official Receiver's Court, Tanjore,
26th March 1918.

G. S. RAMACHANDRA AYYAR,
Official Receiver.

No. 22 of 1918 (No. 3 of 1918 of the FILE of the DISTRICT MURDER'S COURT, MANGALAYAM)
IN THE COURT OF THE OFFICIAL RESIDENT, TANJORE.

T. A. Marikann Pillai Petitioner.
Chinnabangun Mahadhar and others Respondents.

Notice is hereby given, under clause 2 of section 12 of Art III of 1907, that T. A. Marikann Pillai, son of Appanna Pillai, residing in Thiruvannamalai, Nagapattinam, has applied for being declared an insolvent and that his application is posted for hearing to 26th April 1918. Any creditor wishing to oppose the same may appear before this Court either in person or by pleader on the said date.

Official Receiver's Court, Tanjore,
26th March 1918.

G. S. RAMACHANDRA AYYAR,
Official Receiver.

No. 25 of 1918 (No. 5 of 1918 of the FILE of the DISTRICT MURDER'S COURT, MANGALAYAM)
IN THE COURT OF THE OFFICIAL RESIDENT, TANJORE.

Satnam Chettiar Petitioner.
Laxmi Singh and others Respondents.

Notice is hereby given, under clause 2 of section 12 of Art III of 1907, that Satnam Chettiar, son of Pichayya Chettiar, residing in Kallakur Street, Mangalore, has applied for being declared an insolvent and that his application is posted for hearing to 26th April 1918. Any creditor wishing to oppose the same may appear before this Court either in person or by pleader on the said date.

Official Receiver's Court, Tanjore,
26th March 1918.

G. S. RAMACHANDRA AYYAR,
Official Receiver.

No. 28 of 1918 (No. 8 of 1918 of the FILE of the DISTRICT MURDER'S COURT, MANGALAYAM)
IN THE COURT OF THE OFFICIAL RESIDENT, TANJORE.

Kothandarama Aiyar Petitioner.
K. R. Gopal Aiyar and others Respondents.

Notice is hereby given, under clause 2 of section 12 of Art III of 1907, that Kothandarama Aiyar, son of Desamma Aiyar, residing in Marudam, Mangalore, has applied for being declared an insolvent and that his application is posted for hearing to 26th April 1918. Any creditor wishing to oppose the same may appear before this Court either in person or by pleader on the said date.

Official Receiver's Court, Tanjore,
26th March 1918.

G. S. RAMACHANDRA AYYAR,
Official Receiver.

No. 30 of 1918 (No. 9 of 1918 of the FILE of the DISTRICT MURDER'S COURT, MANGALAYAM)
IN THE COURT OF THE OFFICIAL RESIDENT, TANJORE.

Murugappa Pillai Petitioner.
A. B. A. Rm. Arumugachari Chettiar and others Respondents.

Notice is hereby given, under clause 2 of section 12 of Art III of 1907, that Murugappa Pillai, son of Pillai Pillai, residing in Perambur, Nagapattinam, has applied for being declared an insolvent and that his application is posted for hearing to 26th April 1918. Any creditor wishing to oppose the same may appear before this Court either in person or by pleader on the said date.

Official Receiver's Court, Tanjore,
26th March 1918.

G. S. RAMACHANDRA AYYAR,
Official Receiver.

No. 40 of 1918 (No. 10 of 1918 of the FILE of the DISTRICT MURDER'S COURT, MANGALAYAM)
IN THE COURT OF THE OFFICIAL RESIDENT, TANJORE.

Vembuchala Nadesi Petitioner.
Vadivelu Mahendran and others Respondents.

Notice is hereby given, under clause 2 of section 12 of Art III of 1907, that Vembuchala Nadesi, son of Nandappa Nadesi, residing in Madurai, Tanjore taluk, has applied for being declared an insolvent and that his application is posted for hearing to 26th April 1918. Any creditor wishing to oppose the same may appear before this Court either in person or by pleader on the said date.

Official Receiver's Court, Tanjore,
26th March 1918.

G. S. RAMACHANDRA AYYAR,
Official Receiver.

No. 7 of 1915 in the Court of the District Munsif, Trincomalee.

V. Appahadi Pillai, son of Vannalai Pillai, Kalla Street, Trincomalee	
Part	Defendant.
Leelakumari Sivar and others	Counter-claimants.

Notice is hereby given that the abovesaid petitioner was adjudged an insolvent on 10th March 1915 and his further examination takes place on 19th April 1916. All his creditors are required to prove their claims, as soon as possible, by delivering or sending by registered post an affidavit in Form No. 2 of the Madras Provincial Insolvency Rules, 1908.

District Munsif's Court, Trincomalee, 2nd March 1916. C. KUMARACHAKRAVARTHI AYYANGAR, Official Receiver.

No. 7 of 1915 in the Court of the District Munsif, Villupuram.

Subramanian Sathiyamoorthy	Plaintiff.
Thirumangalakumari, Vardachari and five others	Defendants.

Notice is hereby given, under clause VII of Section 18 of Act III of 1907, that the abovesaid petitioner was adjudged insolvent on 20th February 1916 and that the opposing creditors are requested to prove their debts by delivering or sending by registered post an affidavit in Form No. III of the Madras Provincial Insolvency Rules, 1908, on or before 19th April 1916.

District Munsif's Court, Villupuram, 2nd March 1916. A. V. GOPALA RAO, Dy. District Munsif.

No. 8 of 1915 in the Court of the District Munsif, Villupuram.

Perumal Sathiyamoorthy	Plaintiff.
Vappalar Annappa and fourteen others	Defendants.

Notice is hereby given, under clause VII of Section 18 of Act III of 1907, that the abovesaid petitioner was adjudged insolvent on 20th February 1916 and that the opposing creditors are requested to prove their debts by delivering or sending by registered post an affidavit in Form No. III of the Madras Provincial Insolvency Rules, 1908, and the petition stands posted to 19th April 1916.

District Munsif's Court, Villupuram, 2nd March 1916. A. V. GOPALA RAO, Dy. District Munsif.

No. 10 of 1915 in the Court of the District Munsif, Villupuram.

Perumal Sathiyamoorthy Sathiyamoorthy	Plaintiff.
Tajaganesan Sathiyamoorthy and others	Defendants.

Notice is hereby given, under clause VII of Section 18 of Act III of 1907, that the abovesaid petitioner was adjudged insolvent on 20th February 1916 and that the opposing creditors are requested to prove their debts by delivering or sending by registered post an affidavit in Form No. III of the Madras Provincial Insolvency Rules, 1908, and the petition stands posted to 6th May 1916.

District Munsif's Court, Villupuram, 2nd March 1916. A. V. GOPALA RAO, Dy. District Munsif.

CITATION.

UNDER SECTION 48 OF ACT V OF 1901.

IN THE COURT OF THE DISTRICT JUDGE, NORTH ARCON.

(G.L.P. No. 151 of 1916-G.L.P. No. 37 of 1916.)

B. Subbaraya Chetti Plaintiff.

I hereby call upon all persons claiming to have any interest in the estate of the late Gudim Chetti Vardachari Chetti who died on the 26th December 1915 as Chandragiri within the jurisdiction of this Court to come and see the proceedings before this Court prior to the grant of probate to Gudim Chetti Subbaraya Chetti, the executor under the will, dated the 27th December 1915.

The 21st day of March 1916 has been fixed for the hearing of this matter.
Given under my hand and seal of the Court this the 15th day of March 1916.

District Court, North Arcon, 11th March 1916. J. S. POT, Dy. District Judge.

FINANCIAL NOTIFICATION

STATEMENT OF THE AFFAIRS OF THE BANK OF MADRAS FOR THE YEAR
ENDING 31ST MARCH 1936.

Liabilities.		Assets.	
	Rs. A. P.		Rs. A. P.
Capital paid up	18,00,000 0 0	Government Securities	3,51,09,044 8
Reserve Fund	18,00,000 0 0	State-aided Investments	8,77,276 38 6
	Rs. A. P.	Loans to Government and other authorized Companies	6,13,36,000 10 11
Public Deposits		Amounts of Credit on Government and other securities and bonds	3,27,13,000 12 8
Fixed Office	41,82,000 0 0	State Government and Municipal	17,34,000 0 0
Public Deposits at	3,18,74,720 19 0	Municipal and other	97,14,000 0 0
Treasury	45,33,000 0 0	Banks	8,64,000 12 8
Other Deposits at Bank Office	8,09,11,120 0 0	Cash	7,73,500 0 0
Bonds		Savings	1,00,000 0 0
Bank of India, etc.	45,10,000 0 0	Government	18,00,000 15 0
Reserve	85,86,720 0 0	Other	6,08,000 0 0
		Cash and Currency Notes at Bank Office and Branches	3,31,01,010 0 0
		Reserve	1,10,00,000 0 0
Total	31,68,00,000 0 0		

* Quarterly, 60,000 as reported on Jan. 6, 1978.

(The Order of the Directors.)

H. E. HOLMES,
Chief, Research

Effect dimension

W. R. KONIG,
Secretary and Treasurer

Secretary and Treasurer

Rate for Demand Loans—per cent

Excesses of Cash to Liabilities payable on demand, 19-22

Task of Mission. Vienna, 27th March 1908.

PUBLIC WORKS NOTIFICATIONS

UNPLANNED NUMBER.

* It is hereby notified that the following sums due to contractors are outstanding in the accounts of this Division from months noted against each no.) will be credited to Government, if not claimed in three years. Amount will be paid to the legal heirs of deceased contractors on production of validly authenticated documents.

Year.	Month.	Name of anniversary.	Mean of week.	Amount collected.
1	October 25th	Spent Family	S. B. to Christ's Church Special express to Christ's Church .. Dedicated Gift of table Value of table Total	25 0 0 7 12 0 7 12 0 18 0 0 18 0 0 18 0 0
			Contributing with volunteer's help at Dedicated Contributing dynamic magnet	1 0 0 1 0 0 1 0 0
2	March 25th	Spent Family	Contributing with volunteer's help at Dedicated Contributing dynamic magnet	1 0 0 1 0 0 1 0 0
3	April 25th	Spent Family	Contributing with volunteer's help at Dedicated Contributing dynamic magnet	1 0 0 1 0 0 1 0 0
4	July 25th	Spent Family	Contributing with volunteer's help at Dedicated Contributing dynamic magnet	1 0 0 1 0 0 1 0 0
5	October 25th	Spent Family	Contributing with volunteer's help at Dedicated Contributing dynamic magnet	1 0 0 1 0 0 1 0 0
6	August 25th	Spent Family	Contributing with volunteer's help at Dedicated Contributing dynamic magnet	1 0 0 1 0 0 1 0 0
7	November 25th	Spent Family	Contributing with volunteer's help at Dedicated Contributing dynamic magnet	1 0 0 1 0 0 1 0 0
8	March 25th	Spent Family	Contributing with volunteer's help at Dedicated Contributing dynamic magnet	1 0 0 1 0 0 1 0 0

Marina, 18th March 1940.

M. BROWN,
Executive Engineer, Cane Division.

Exercise Experiment, Group Design.

Notice is hereby given that a sum of Rs. 5 deposited by European Gravelers of Virupachi village of Palur taluk has been outstanding in the books of this office since August 1912 and that it will be forfeited to Government, if not claimed by the party within three months from the date of this notification.

MADRAS, 26th March 1913.

J. S. WESTERDALE,
Executive Engineer, Madras Division.

CLOSURE OF TUNNEL.

The Porcupine tunnel will be closed at 5 a.m. on the 15th March 1913. It will be reopened probably about the middle of June 1913 or on a date to be notified hereafter.

MADRAS, 26th March 1913.

J. S. WESTERDALE,
Executive Engineer, Madras Division.

NAVINE NOTIFICATIONS.

List of Entries in the Madras Harbour with Descriptions, &c., on the 26th March 1913, as reported at this office.

Ship's name.	Tonnage.	Commodore.	Particulars.	When to sail.	Agents.
R.S. "Chas. Robertson."	2198	R. Loder	Colombo	19th March	Harbour Trust, Madras.
R.S. "Ella"	2171	A. G. Page	Do	19th do.	Harbour Trust & Co.
R.S. "Dorothy George"	2129	R. L. Smith	Madras, &c.	20th do.	Do

Ships of Yarnala arrived at and departed from the Port of Madras from the 18th to the 25th March 1913.

ARRIVALS.

Date arrived.	Ship's name.	Tonnage.	Particulars.	Commodore's name.	Where from.
18th March.	R.S. "Blackhead"	2129	R. H. Smith	Harbour	Harbour.
20th "	R.S. "Ella"	2171	R. L. Loder	Harbour	Harbour.
21st "	R.S. "Ella"	2171	R. L. Loder	Harbour	Harbour.
22nd "	R.S. "Chas. Robertson"	2198	R. L. Loder	Harbour	Harbour.
23rd "	R.S. "Ella"	2171	R. L. Loder	Harbour	Harbour.
24th "	R.S. "Ella"	2171	R. L. Loder	Harbour	Harbour.
25th "	R.S. "Ella"	2171	R. L. Loder	Harbour	Harbour.

DEPARTURES.

Date sailed.	Ship's name.	Tonnage.	Particulars.	Commodore's name.	Where bound.
18th March.	R.S. "Blackhead"	2129	R. H. Smith	Harbour	Harbour.
20th "	R.S. "Ella"	2171	R. L. Loder	Harbour	Harbour.
21st "	R.S. "Ella"	2171	R. L. Loder	Harbour	Harbour.
22nd "	R.S. "Chas. Robertson"	2198	R. L. Loder	Harbour	Harbour.
23rd "	R.S. "Ella"	2171	R. L. Loder	Harbour	Harbour.
24th "	R.S. "Ella"	2171	R. L. Loder	Harbour	Harbour.
25th "	R.S. "Ella"	2171	R. L. Loder	Harbour	Harbour.

Port Office, Madras,
26th March 1913.

A. S. BALFOUR, Commander, R.M.,
Deputy Commissioner of the Port.

REVENUE NOTIFICATIONS.

NOTIFICATIONS.

Under the provisions of section I. of the Madras Castle Diseases Act II of 1905, the Board of Revenue hereby directs that the provisions of the aforesaid Act shall be put in force in the village of Perikudi, Tiruchengalur taluk, North Arcot district, from 15th May 1913 to 25th May 1913, both days inclusive.

Under the provisions of section 1 of the Madras Coasts Revenue Act II of 1895, the Board of Revenue hereby directs that the provisions of the aforesaid Act shall be put in force in the village of Sivelipalay, Vinnarvally taluk, Vinnarvally District, from the 26th April 1916 to the 30th April 1916, both days inclusive.

In exercise of the power delegated to it under sub-section (3) of section 2 of the Madras Survey and Boundaries Act, 1889, as amended by the Madras Consolidation Act, 1934, the Board of Revenue hereby limits the survey of the Panchathal Nallu in the Sivelipalay, Ganjam District, under the provisions of the said Act of 1895.

Board of Revenue (Madras), Sec. L.R. and Agr. I,
Madras, 26th March 1916.

T. NAGHATLAH,
Secretary.

The following person has been granted a certificate of approval under the mining rules:—

Serial number.	Name and address.	Date of order granting the certificate.	Area over which the person proposes to prospect for mines.
1	Shree. Shriyug. Narayan (Sug), 33-13, Strand Road, Madras, Chennai.	16th March 1916	Madras Presidency.

Board of Revenue (Land Revenue),
Madras, 16th March 1916.

The following person has been granted a certificate of approval under the mining rules:—

Serial number.	Name and address.	Date of order granting the certificate.	Area over which the person proposes to prospect for mines.
2	M.S.R. A. Mahadeva Ayyar of Kanchi, Salem District.	16th March 1916	Madras Presidency.

Board of Revenue (Land Revenue),
Madras, 21st March 1916.

The following firm has been granted a certificate of approval under the mining rules:—

Serial number.	Name and address.	Date of order granting the certificate.	Area over which the person proposes to prospect for mines.
1	Messrs. Rajes. Sankar Redi & Sons, Strand Road, Madras.	16th March 1916	Madras Presidency.

Board of Revenue (Land Revenue),
Madras, 22nd March 1916.

G. T. H. SHACKEN,
Sd/- Secretary.

Under section 11 (a) & (5) of the Sea Customs Act XVII of 1878 as amended by Acts IV and XII of 1914, the Board of Revenue as the Chief Customs Authority is pleased to declare the place described below as a wharf for the shipment and loading of goods at the port of Nagapattinam:—

Name of port.	Franchise of wharf.	Name of owner.	Limits of the wharf.	Exemption of classes of goods to be dealt with.	The manner of dealing with them.
Nagapattinam.	1 (Nagapattinam).	Government.	The Nagapattinam wharf and the wharf area in the said wharf measuring about 120' x 100'.	Free customs goods.	Loading and unloading.

Board of Revenue (Revenue Revenue),
Madras, 22nd March 1916.

R. F. THOMAS,
Secretary.

JANMAM REGISTRATIONS.

Under section 4 of the Indian Land Registration Act, 1880, it is notified hereby that an enquiry into the person title to S. No. 1211 of Kuvamangalam in District, No. 30 of Pudukottai taluk which was created as a loan at the time of settlement and which has been proposed to be resumed for constructing police line at Taver will be held by the Pudukottai District Collector in order that the names of the person may be registered.

All persons claiming to be proprietors or joint proprietors of the land are required hereby to apply to the District Officer in person or by duly authorized agent under section 3 of the aforesaid Act on or before the 10th June 1916 to have their names registered as such.

Under section 4 of the Malabar Land Registration Act, 1909, it is notified hereby that any conveyance into the Registrar's Office No. 46/12 of Highways Road, S. S. 21 of Kottamattam Taluk which was treated as unregistered and unrecorded at the time of settlement but a portion of which is now found to be exempted will be held by the Settlement Division Officer in order that the same of the portion may be registered.

All persons claiming to be proprietors or joint proprietors of the land, are requested hereby to apply to the Divisional Officer in person or by duly authorized agent under section 3 of the above-mentioned Act on or before the 1st June 1916 to have their names registered as aforesaid.

Malabar Collector's Office,
22nd March 1916.

F. B. EVANS,
Collector.

INSTRUCTIONS REGARDING THE PREPARATION OF INCOME-TAX RETURNS

The principal officers of all companies are hereby reminded that, under section 11 of Act II of 1906, they are required to prepare and deliver as soon as they be delivered to the Collector and Treasurer of the District, Madras, on or before the 15th April 1906 a statement in Form E (published below) signed by them of the net profits made by the company during the year ending on the day on which the company's accounts were last made up, or if the accounts were not made up within the year ending on the 31st March 1906 then of the net profits made during the year ending on the 31st day of March 1906.

1. Failure to comply with the requirements of section 11 of the Act is punishable under section 18 of the Act.

FORM E.

Annual return of net profits to be delivered by the Principal officer of a Company under section 11.

Name of company	Place of business.	Size and of account.	Amount of losses deducted from each of these years not exceeding the period during which the company has been in business.	Remarks.

I ()—*any other designation of officer—do declare that the income stated in this return is truly estimated on all the sources of income therein mentioned, and that the company has no other source of income liable to income-tax.*

Signed

1906

(Signature)

(Designation)

INSTRUCTIONS HOW TO FILL UP THE ABOVE FORM.

1. If the company making the return has several places of business, they should all be mentioned in column 2, the principal place of business being specified.

2. In column 3 should be entered in full every separate source of income earning and sitting in British India.

3. In column 4 should be entered the income earning and sitting during the year ending on the day on which the company's accounts were last made up, or if the company's accounts have not been made up within the year ending on the 31st day of March in the year immediately preceding that for which the statement is to be made, then during the year ending on the 31st day of March.

4. Against the gross receipts, no deduction should be made on account of deductions made as expenses not wholly and exclusively incurred in respect of the profits returned, nor shall any deduction be allowed on account of any tax, rate or duty to which the company is liable, other than a tax or rate imposed on the account, in respect of his ownership of any land or any house or tenement for municipal purposes, under sections 124, 126, 128 and 129 of Act III of 1904 (Madras), sections 83 and 84 of Act IV of 1904 (Madras), section 87 (1) and (2) of Act V of 1904 (Madras), and section 17 of Act XIII of 1906 (Madras).

5. Deductions from the gross receipts may be allowed on account of the following items:—

(a) In the case of trades or professions:—

(1) Sums expended in the repairs of implements, machinery or articles used solely for the purpose of the profession or trade.

(2) Sums expended for housing or keeping covered the buildings, machinery, implements and stock used for the purposes of profession or trade, and the rent paid for any premises used for such profession or trade, provided that if such premises shall not have been exclusively used for such profession or trade, a fair proportion only of such rent shall be deducted from the gross receipts.

(3) Actual expenditures during the year on repairs and renewal of such premises, if such repairs and renewal are at the cost of the company.

(4) Sums expended in the payment of persons employed solely for such profession or trade.

(5) The amount of any losses of stock in trades or professions has sustained in any one or more professions or trades over and above the profits thereof may be set off against the net profits of any other profession or trade carried by the same company.

- (4) The amount of any bad debt (or debts) loss, due and upon reasonable grounds written off as irreparable within the year, provided—

- (i) that each had each (of debts) has been regularly brought forward in the ledger from year to year from the date on which the debt arose;
- (ii) that it was not written off to profit and loss before; and
- (iii) that when once a particular debt had been shown off and upon reasonable grounds written off to profit and loss in any year, no portion of such debt can be carried forward so as to be set off against or taken in deduction of the profits of the next or any succeeding year.

- (5) that it was not written off as worthless long before; and

- (iii) that while one a particular debt has been paid and upon reasonable grounds written off by profit and loss as per you, no portion of such debt can be carried forward as so to be set off against or taken in deduction of the profits of the entity in any subsequent year.

Note—In making off-bill deductions at the income of any year one must be taken to see that the account is not carried over indefinitely and not extended more than once.

- (7) Interest paid on money borrowed for the purpose of the trade or production

- (6) An annual depreciation of 8 per cent on the original value of machinery and plant to cover renewals and repairs, subject to the following restrictions:—

- (4) No deduction for wear and tear or depreciation on property in which such deduction shall be allowed in any year if the deduction when added to the deductions allowed on that account in any previous years to the person by whom the income is earned or will make the aggregate amount of the deductions exceed the actual cost in that property of the machinery or plant, including in that actual cost any expenditure in the nature of capital expenditure on the machinery or plant by way of renewal, improvement or replacement.

- [illegible]

[Note.—Final data are on Code buildings. No distinction is made in the degree of dependence in the value of buildings.

- (B) In the case of income from business:

- (1) Any rent or quickie paid by the taxpayer on account of such losses or their share, but not based on local rates or some other basis or price as according to paragraph 1 supra may be deducted.
- (2) Taxes expended for moving and keeping beyond such losses.
- (3) Actual expenditures during the year, principal and interest of such premises, if such repairs and removal are at the cost of the taxpayer.
- (4) Taxes expended in collecting the most not according to the cost of the gross rental.
- (5) Actual interest payable to a mortgagee not on premises.

- (3) Bums appended for leaving and keeping inured each house.

- (2) Actual expenditures during the year for repairs and renewal of such vehicles, if such repairs and renewal are at the cost of the company.

- (10) Generalization is achieved by extending the next step according to the given model.

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Madras, 17th March 1916.

B. P. BOCE,
Collector of Madras and Cens. of Assam.

NOTICE UNDER SECTION 14, SUBSECTION (1), CLAUSE (b) OF ACT 11 OF 1996

All parties residing or carrying on business in the State who have on or after 1st of July 1920, per annum are hereby taxed under section 14, with interest (1), where (2) of Act 11 of 1919 to prepare under their signatures true returns of their income in the forms subjoined and to transmittal with the instructions attached, to the State Treasurer, and deliver them or cause them to be delivered on or before 25th April 1921 to the Collector and Commissioner of Income-tax, Madras.

1. Persons who fail to comply with the above instructions will be treated on the basis information furnished.

Генеральный

西貢市三區：北、中、南。

Name of grower.	Kind and use of State of location.	Increase of income.		Amount of gross income received from each of these sources, and the amount during which the amount from each source has been derived.	Total production.	Amount of net profit.	Remarks.
		Decrease of income.					
		Decrease of the season of the year.	Decrease of the year.				
		Decrease of the season of the year.	Decrease of the year.				

Declarations.

I do declare that the income stated in this return is really mine and is all the income of income therein mentioned; that none has been deducted before it is attributable to me; that none has been deducted in arriving at the net profit; that the income under each source has actually accrued within the period stated; and that I have no other source of income liable to taxation.

SIGNATURE

And

1904.

(Signature)

(Confirmation)

N.B.—Please give the place of residence with date written and attach in addition to the place of business in the second column of return.

INSTRUCTIONS FOR THE FURNISHING OF THE TRUE RETURN OF INCOME REQUIRED TO BE MADE.

- (1) In the case of a firm, the ordinary designation of the firm should be entered in column 1.
- (2) If the person or firm making the return has several places of residence or business, they should all be mentioned in column 2, the principal place of residence or business being specified.
- (3) Column 3 should show all sources of income, specifying accurately according to their chargeable under Parts I, II, III and IV of Schedule II of the Act, and the nature of income in each source and the names of persons. In this column should be entered in detail, every separate source of income arising and arising in British India. Salaries, pensions, annuities and gratuities are chargeable under Part I, interest on Government and other securities under Part II and other sources of income including the rental value of buildings occupied by others calculated under section 21 of the Act, and interest on fixed deposits in any bank, joint stock company or other institution in India, are chargeable under Part IV of Schedule II of the Act.
- (4) In column 4 should be entered, the gross amount arising and arising during the year ending on the day on which the person's accounts have been last made up and the person's accounts have not been made up within the year ending on the first day of March, or the year immediately preceding that for which the assessment is to be made, when during the year ending on the first day of March. In this column, the period during which the income from each source has been derived should be specified.
- (5) Against the gross receipts, no deduction should be made as amount of disbursements or expenses paid wholly and exclusively incurred in respect of the profits received, nor as amount of the maintenance of the person himself or his family or his agent or other person; nor shall any deduction be allowed on account of any tax, rate or duty to which the income is liable, other than a tax or duty imposed on the income, in the respect of his ownership of any building or land not used for agricultural purposes under sections 120, 121, 122 and 123 of Act III of 1883 (Malabar), sections 45 and 75 of Act IV of 1884 (Madras), section 37 (H) and (h) of Act V of 1885 (Mysore) and section 11 of Act XIII, 1888 (India), (Notification No. 216, dated 17th April 1893, published on page 489, Part 2 of Port St. George Gazette, dated 30th April 1893).
- (6) A deduction for the purpose of allowing a deferred dividend for a provision for contingencies, or a payment to a wife (Income-tax Commission) should not be excluded in a return. A tax should be included in the column headed "Total Deductions" and suggested in the instructions and by a receipt for such deduction or payment.

EXAMPLES OF DEDUCTIONS FROM THE GROSS RECEIPTS WHERE ARE ALLOWED.

(a) In the case of trade or profession.

- (1) Items actually expended in the repairs of implements, goods or articles, and solely for the purpose of a profession or trade.
- (2) Items expended in keeping repaired the buildings, machinery and plant, tools, implements, and stock used for the purpose of the profession or trade. The deduction is confined to the present (including depreciation, and) yield during the year upon the income earning in which the tax is assessed.
- (3) The amount of rate paid for any premises exclusively used for such profession or trade.
- (4) The amount actually expended on repairs and renewals of such premises, if the repairs and renewals are at the cost of the assessee. The assessee must be prepared to prove the amount spent by means of vouchers.
- (5) The amount expended on salaries of persons employed solely and exclusively in the profession or trade. When a firm has transactions both in and out of India and makes profit in both by means of an establishment maintained in India in connection for both, only a proportionate deduction is allowed of (the exact proportion of which will be determined by the assessing officer in each case).
- (6) The amount of any loss in trade or profession or business actually written off during the year in which there is loss in one trade or profession and profit in another, the loss may be set off against the profits, and any amount so deducted. No loss can be set off any part of the Schedule may be set off against income under any other part.
- (7) The amount of any bad debt (or debts) in cash and upon reasonable grounds written off as irrecoverable within the year, provided—

- (a) that such bad debt (or debts) has been regularly brought forward in the ledger for year to year from the date on which the debt arose;
- (b) that it has been written off as profit and loss before;
- (c) that where once a particular debt has been once written off and upon reasonable grounds written off as profit and loss in any year, no portion of such debt can be carried forward so as to be set off against or taken in deduction of the profits of the year or any succeeding year.

Note.—In writing off bad debts against the income of any year care must be taken to see that the amount is not unnecessarily deducted and not deducted more than once.

(9) Interest paid on borrowed capital. Who accounts may be required to satisfy the assessing officer that only capital actually employed in his trade is taken into account in this respect.

S. 8.—Where the whole capital is not actually employed in the trade, only a fair proportion of the interest paid shall be deducted.

(10) Bank interest less and post-agent charges on Commission or Discount—

Foreign, Telegraphic, Letter, Advertising and Stationery charges.

Shipping, Freight, Railway and other Transit charges.

S. 9.—The nature of the charge and the amount involved under each should be distinctly denominated.

(11) Payments actually made to heretofore Chaplains for the purpose of securing a deferred annuity or a provision for wife or children or a payment to a Life Insurance Company, but not those not made to form an Insurance Fund.

(12) Charges incurred on providing H.M. for assistants, clerks and assistants.

(13) An annual depreciation of 5 per cent on the original value of machinery and plant to cover repairs and repairs, subject to the following restrictions:—

(a) No deduction for wear and tear or replacement on account of any such deduction shall be allowed in any year, if the deduction was added in the deductions allowed in that annum or any previous years in the process by which the amount is carried on and makes the aggregate amount of the deductions exceed the actual cost to the person of the machinery or plant, including in that cost any expenditure in the annual capital expenditure on the machinery or plant by way of renewal, improvement or replacement.

(b) Where, on account of any trade, manufacture, adventure or venture, full effect cannot be given to the deduction for wear and tear in any year owing to there being no profits or gains chargeable with income-tax in that year, or owing to the profits or gains so chargeable being less than the deduction, the deduction or part of the deduction to which effect has not been given, or the cost may be, shall, for the purpose of making the assessment for the following year, be added to the amount of deduction for wear and tear for that year and deemed to be part of that deduction; so if there is no such deduction for that year is deemed to be the deduction for that year, and so on for succeeding years.

S. 10.—Care should be taken to see that the deduction allowed represents the repairs and depreciation of only one part, i.e., the year the income of which is assessed.

(14) *In case of houses owned and let by the owner for rent,*

(1) Taxes expended by landlord or tenant on such houses, the deduction being allowed only to the person (including sub-tenant, &c.) paid during the year upon the income arising in which the tax is assessed.

(2) Actual expenditure during the year on repairs and renewal of houses, if such repairs are at the cost of the owner, but not expenditure in the value of such buildings.

(3) Taxes expended in collecting the rent not exceeding 5 per cent of the gross rental. The deduction applies only to direct payments.

(4) Any interest payable in a mortgage or other loan, whether the interest has or has not been actually paid during the year.

(5) Any rent or quit rent paid by the owner on account of such houses, or their sites. (Statute No. 48, dated 15th February 1876, printed on pages 258 and 259, Part I of Port St. George Gazette, dated 26th March 1876.)

(6) *In case of houses occupied by the owner for dwelling purposes under notice No. 4 of 1876.*

(1) When buildings are occupied by themselves as dwelling houses, deduction of the estimated amount not allowed shall be added to the net income under Part IV and the same total assessed, provided that, where five per cent of the annual rental value exceeds 50 per cent of the assessed income from all sources whether taxable or not, the excess shall be deducted from the estimated net rental value and the remainder added to the net income under Part IV.

(2) Repairs incurred for the use of the owner, but not accepted by him during the period which serves as the basis of assessment.

S. 11.—The term assessed as used in the interpretation only to such works as are intended to put the building in the same state as it was in when it was originally constructed, while any additional addition.

When expenditure of the landlord is accepted by the owner and the remainder set out in this, the portion should be treated as if they were separate items and deductions allowed accordingly, i.e., either a part of the annual net value or actual expenditure on repairs and renewals, as the case may be.

EXEMPTIONS OF PROPORTION FROM THE ABOVE DEDUCTIONS WHICH ARE NOT ALLOWED.

(1) Amounts expended by Vendor on the purchase of Low books and stationary.

(2) Amounts set apart to form a Reserve Fund in cases where allowance is made for repairs under the same.

(3) Amount set apart as a Reserve Fund out of profit not anticipated or anticipated losses.

(4) Interest on capital paid in by the partners of the firm.

(5) Past debts allowed.

(6) Bad or doubtful debts not written.

(7) Any set off out of the profits of the year on account of overvalued losses of previous years.

(8) Value of land value, which is not taken into account in the valuation of such houses as are made payable in the deductions given above may be deducted. (Statute No. 48, dated 15th February 1876, printed on pages 258 and 259, Part I of Port St. George Gazette, dated 26th March 1876.)

- (20) Cost of maintenance of the vessel himself or his family as domestic.
- (21) Bounties paid to domestic servants.
- (22) Chafariz proceeds to domestic servants.
- (23) Subscription to room, electricity and school's, etc.
- (24) Other expenses of persons of a firm where there can be absolutely ascertained.
- (25) Interest not required in part, a bond being taken for the same.
- (26) Indemnity for depreciation in the value of buildings.
- (27) Payments made to form a Portuguese Fund against future losses.
- (28) Outlay on the purchase of machinery, plant, etc.

Mafra, 15th March 1916.

R. P. EICK,
Collector of Customs and Cons. of Macao.

MILITARY NOTIFICATIONS

REPORTS OF DESECTIONS.

Report of a deserter or absconder without leave from No. 180 Company, Royal Garrison Artillery, dated at Mafra, Macao, this 21st day of March 1916.

Number, rank and name, 391788, P.D.A., Gunner Ernest Henderson; age, twenty years and almost months; height, 5 feet 4½ inches; colour of complexion, dark; hair, brown; eyes, hazel; build, agricultural labourer; date of enlistment, 1st October 1915; place of enlistment, Calcutta; parents and family in which born, South Kensington, London; date of desertion or absence, 15th March 1916; place of desertion or absence, Mafra, Macao; marks, as recorded under three years' service.

C. K. BUSHE, Major, R.G.A.,
Commanding No. 180 Company, Royal Garrison Artillery.

Report of a deserter or absconder without leave from the 2nd Battalion, The Black Watch Infantry, dated at Obergym Barnack, Prussia, this 21st day of March 1916.

Number, rank and name, No. 15987 Private Reid, W.; age, about 35 years; height, about 5 feet 4½ inches; colour of complexion, dark; hair, brown; eyes, hazel; build, not known; date of enlistment, August 1904; place of enlistment, Perth, Scotland; parents and family in which born, Aberdeen, Aberdeenshire, Scotland; date of desertion or absence, 15th March 1916; place of desertion or absence, Prussia; marks, as recorded; last recently was clean shaven and somewhat stout and heavily in consequence. Seen in Bamberg (Victoria Territory) on 15th March 1916.

W. B. THORP, Lieut. for Captain,
Commanded British Infantry Coyt, Prussia.

OFFICIAL ADVERTISEMENTS.

AUCTION SALE.

Notice is hereby given that Staff Tent No. 11 of the Chinglayat Division will be offered for sale by public auction at the Coom Lock on Thursday the 13th April 1916 commencing at 9 p.m.

2. Every person wishing to bid at the sale should deposit Rs. 10 before he can be allowed to bid.

3. The successful bidder should deposit half the amount of purchase money, failing which it will be forfeit at his risk, he being held responsible for any loss and not entitled to the sale by such mode.

4. The sale is subject to Executive Engineer's confirmation. If not confirmed the amount deposited will be returned to the party. If confirmed, the balance of purchase money should be paid within a week of the receipt of the confirmation and the tent taken over.

Mafra, 26th March 1916.

E. A. SPINIVASA ATTANUAR,
Executive Engineer, Chinglayat Division.

TENDERS FOR IMPROVEMENTS TO THE SUB-COLLECTOR'S OFFICE AT CHINGLAYAT.

Notice is hereby given that sealed tenders will be received and opened by the Executive Engineer or any agent deputed by him up to noon of the 1st April 1916 for the execution of the works noted below:—

Reference is to the Sub-Collector's office at Chinglayat.

Particulars	Rs.
11-15	5,000

TENDERS FOR SUPPLY OF MATERIALS FOR THE CHINGLPUT WATER-WORKS.

Tenders are invited for the supply of the following materials required for the Chinglput Water-works before the end of 26th April 1916:—

Description.		At the site of the work.		Unit for estimation.
Hand broken stone, broken to 1" gauge	100 cu. ft.
Do. do. 1" do.	3,380 "
Do. do. 1" do.	1,600 "
Do. do. 1 1/2" do.	800 "
Do. do. 2" do.	150 "
Rough stone for masonry rubble not less than 2' long	1,500 "
Do. do. 2'-6" long	250 "
Broken stone broken to 1 1/2" or 2" gauge	4,610 "
Rough stone for masonry rubble	10,000 "
Chalked slate 7" thick	1,500 sq. ft.
At the site of the Division Headworks:—				
Broken stone 1 1/2" to 2" gauge	1,400 cu. ft.
Rough stone for masonry rubble	20,000 "
Out goods stones:—				
8 x 4 x 2 x 1 1/2 x 1 1/2 x 1 1/2	4 x 4 x 2 x 1 1/2 x 1 1/2 x 1 1/2
8 x 1 1/2 x 1 1/2 x 1 1/2 x 1 1/2 x 1 1/2	10 x 4 x 2 x 1 1/2 x 1 1/2 x 1 1/2
1 x 1 1/2 x 1 1/2 x 1 1/2 x 1 1/2 x 1 1/2	8 x 4 x 2 x 1 1/2 x 1 1/2 x 1 1/2

[Madras, 15th March 1916.]

R. A. KRISHNIAH AITANDAH,
Executive Engineer, Chinglput Division.

TENDERS FOR SUPPLY OF METAL AND GRAVEL.

Tenders are invited for the supply of metal and gravel required by the various sections of the Coimbatore-Koller road during the next financial year 1916-17. The approximate quantities that may be required are given below:—

Section.	Metal. cu. yds.	Gravel. cu. yds.
I	16,000	8,000
II	7,000	..
III	9,000	..
IV	11,000	..
V	24,000	..
VI	11,000	..

One-third of the quantity stated above for each section should be supplied by the middle of May 1916 and the balance should be supplied at 2,000 cu. ft. at a time within one month from date of order. The metal and gravel to be supplied should be stored in all the villages of the section about which necessary instructions will be sent to the supply by the Section Officer.

2. Tenders should be addressed to the Executive Engineer, Coimbatore Division, and should be accompanied by "Tender for metal and gravel supply for Coimbatore-Koller road." Tenders will be received up to the 15th April 1916.

3. Each tender should be accompanied by Rs. 10 in cash or promissory notes as security money which will be returned to the tenderer whose tender is not accepted.

4. The Executive Engineer, Coimbatore Division, will reserve to himself the right of rejecting all or any of the tenders without assigning any reason for so doing.

5. As soon as the acceptance of tender is notified the successful tenderer will be required to deposit a further sum of Rs. 10 which, with the amount money received will be held as security for the due fulfilment of the contract.

6. The successful tenderer will also be required to sign an agreement in the proper departmental form for the due fulfilment of the contract.

7. Tenders to comply with conditions 3 and 4 above will entail forfeiture of the earnest money.

8. The contract must not be sublet.

Coimbatore, 25th March 1916.

V. HART,
Executive Engineer, Coimbatore Division.

SALE OF INLAND SINGLE AND REPLY POST CARDS.

Inland post cards (single and reply) in sheets will be available for sale to the public from the 1st May 1916. A sheet contains 24 post cards in the case of the single cards and 12 cards in that of the reply cards. These sheets will be found useful by Railway Compositors and business firms for printing notices and advertisements on, as they may be cut into single and reply post cards after printing. For the present, post-cards in sheets will be available on application to the Postmaster at Madras. The face value of the impressed stamp sheets will be charged for; but not less than 100 sheets can be sold at one time.

Madras, 15th March 1916.

S. P. RICH,
Superintendent of Stamps.

MAGAS STATIONERY DEPARTMENT.

TENDERS FOR THE SUPPLY OF STATIONERY ARTICLES, ETC.

Sealed tenders for the supply of all or any of the undermentioned articles of Stationery and Stationery during the official year 1916-1917 will be received by the Superintendent of Stationery up to 12 noon on Thursday the 23rd March 1916—

Description.	Quantity required for the year.
1. Ink powder, black, in packets, to yield 12 pounds of ink	Doz. 10,000
2. Ink, black, vegetable, in same great bottles containing 45 lbs. each	Doz. 4,000
3. Ink, y. water, red, in packets, to make two quarts of 45 oz. of ink each	Bottles 10,000
4. Envelopes, dark	" 80
5. Envelopes, light	" 100
6. Do. small	" 10
7. Ink (liquid) in bottles of 1 lb. each	" 10
8. Stationery postcard, Europe, of above	Doz. 1,000
9. Do.	" 10,000
10. Tonal sticks without weights	" 100
11. Same weights of 2, 4, 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, 26, 28, 30, 32, 34, 36, 38, 40, 42, 44, 46, 48, 50, 52, 54, 56, 58, 60, 62, 64, 66, 68, 70, 72, 74, 76, 78, 80, 82, 84, 86, 88, 90, 92, 94, 96, 98, 100	" 100
12. Thin weights (set of 20, 22, 24, 26, 28, 30, 32, 34, 36, 38, 40, 42, 44, 46, 48, 50, 52, 54, 56, 58, 60, 62, 64, 66, 68, 70, 72, 74, 76, 78, 80, 82, 84, 86, 88, 90, 92, 94, 96, 98, 100)	" 100
13. Standard	" 100
14. Ink set bottles	" 100
15. Stationery for book inspection	" 100

(The number being required for the year will be provided by the Stationery office.)

General Description.

Tenders should be superscribed "Tenders for stationery articles, etc." and should specify the rates at which the tenders undertake to supply the articles at the Stationery office, Madras. They should be accompanied by a deposit of 5 per cent. on the value of the tender. The deposit should be retained into the Bank of Madras and the Bank's receipt attached to the tender. No money will be accepted.

2. Samples of articles to be supplied should be submitted to the tenderer; they should be distinctly described and marked with the name of the tenderer as labels attached to them. Standard samples of articles may be taken out at the Stationery office.

3. Lots (from 1, 2 and 3) tendered should be of the best quality. See sample packets in Nos. 1 and 2 and one great bottle in No. 3 should accompany tenders.

4. An envelope (No. 10) should accompany each sample of ink or ink powder and a list of the names of the tenderer with each sample of postcard or set of weights.

5. In the event of a tenderer withdrawing his tender before and must his tender deposit will be forfeited to Government.

6. The successful tenderer will be required to deposit as security 10 per cent. of the value of his tender together with the necessary stamp duty and, in lieu a contract bond (form of which can be seen at the office) within 15 days from the date of his being informed of the acceptance of his tender. In case of failure, his deposit of 5 per cent. delivered with the tender will be forfeited and his tender considered to be rejected.

7. The actual quantities required will be intimated to the contractor from time to time and should be delivered at the rate and risk of the contractor at the Stationery office, Madras, previously to the date fixed in the contract bond, failing which the terms of the contract bond will be strictly enforced.

8. The Superintendent of Stationery reserves to himself the right of rejecting any tender without assigning any reason for so doing.

9. Terms of tender and any further information can be obtained on application to the Stationery office on any office day between the hours of 11 a.m. and 5 p.m.

B. P. BUCK.

Superintendent of Stationery.

Madras, 13th March 1916.

TANJORE CRANK FISHERY.

Terms are invited for the purchase of the balance of shares to be issued from the issue of the Tanjore Crank Fishery for the fishery years (or seasons) 1916-17 and 1917-18 after deduction of 15,000 which have already been sold. Also for the whole amount of shares to be issued from the issue for the year 1918-19. Each fishery year will begin upon 1st March and end on 31st February of the following calendar year.

1. The amount available for 1916-17 and 1917-18 should be 30,000 in each year; for 1918-19 it should be 15,000 shares. These amounts are dependent, however, upon the due fulfilment of the contracts by the past and present licensees, and Government give no guarantee as to the quantities that will be available for fishery. No claim for stock delivery can therefore be entertained. Every effort, however, will be made to ensure the proper fulfilment of the contracts by the licensees, so upon this will depend the proper delivery of the quantities above-mentioned.

2. A deposit of Rs. 100 must accompany every tender sent in. The amount first paid will be retained by the successful tenderer as soon as his tender has been accepted.

3. The successful tenderer shall deposit with the undersigned a further sum of Rs. 500 as additional security for the due fulfilment of his contract to be paid within fourteen days from the receipt of notice that his tender has been accepted.

4. Delivery of the shares shall be made at Nagapattinam ^{and} at Coimbatore at tenderer's option.

செய்தவர் விவரம்,
 திரு. யசுவந்திராஜன் 37 அடி 3 அங்குலம், அகலம்
 5 அடி 6 அங்குலம், உயரம் 3 அடி 8 அங்குலம்.

San Onofre House, Nihonmaki,
203 March 1914.

அமைப்பு: ௫௪௩
1998-௧999
மார்ச்சு-20

சுயமேந்திரம்
மாமேந்திரம்

V. SUBRAMANIAN,
Post Doctoral

Whereas it is hereby given, under section 8 of Act VII of 1889 that the aforementioned property has been adjudged, within the limits of the port of Madrid, and claimants should satisfy their claim within a week's time from the date of the decree and procure the articles claimed within the space of the month on payment of the ad valorem charges. Should they fail, the articles will be sold in the following month by the order of the Realismo, Port Trust, Madrid.

Emergence of adults.	Mark.	Date of emergence.	Place of emergence.
Three Red from burr ..	3	1848	March 1848
Two yellowish from glass, 100° & 100°	1	1848	March 1848
Two yellowish from glass, 100° & 100°	2	1848	March 1848
One green from glass, 100° & 100°	3	1848	March 1848
One red from glass, 100° & 100°	4	1848	March 1848
One from the junction of wing and body	5	1848	March 1848
Two Red from burr ..	6	1848	March 1848
One from the junction of wing and body	7	1848	March 1848
One from the junction of wing and body	8	1848	March 1848
One from the junction of wing and body	9	1848	March 1848
One from the junction of wing and body	10	1848	March 1848
One from the junction of wing and body	11	1848	March 1848
One from the junction of wing and body	12	1848	March 1848
One from the junction of wing and body	13	1848	March 1848
One from the junction of wing and body	14	1848	March 1848
One from the junction of wing and body	15	1848	March 1848
One from the junction of wing and body	16	1848	March 1848
One from the junction of wing and body	17	1848	March 1848
One from the junction of wing and body	18	1848	March 1848
One from the junction of wing and body	19	1848	March 1848
One from the junction of wing and body	20	1848	March 1848
One from the junction of wing and body	21	1848	March 1848
One from the junction of wing and body	22	1848	March 1848
One from the junction of wing and body	23	1848	March 1848
One from the junction of wing and body	24	1848	March 1848
One from the junction of wing and body	25	1848	March 1848
One from the junction of wing and body	26	1848	March 1848
One from the junction of wing and body	27	1848	March 1848
One from the junction of wing and body	28	1848	March 1848
One from the junction of wing and body	29	1848	March 1848
One from the junction of wing and body	30	1848	March 1848

சாலைகளின் விவரம்.	தரம்.	தகவல்கள் குறித்து மீட்டர்	தகவல்கள் குறித்து
1 த.ம.க. இரும்பு சட்டங்கள்	11	1916க்கு மார்ச்	
2 கலப்புமே இரும்பு குதாயம், 27' x 1"	12	1916	18.
3 கலப்புமே இரும்பு குதாயம், 19' x 1"	13	1916	18.
4 கலப்புமே இரும்பு குதாயம், 19' x 1"	14	1916	18.
5 த.ம.க. இரும்பு குதாயம், 19' x 1"	15	1916	18.
6 த.ம.க. இரும்பு குதாயம், 19' x 1"	16	1916	18.
7 த.ம.க. இரும்பு குதாயம், 19' x 1"	17	1916	18.
8 த.ம.க. இரும்பு குதாயம், 19' x 1"	18	1916	18.
9 த.ம.க. இரும்பு குதாயம், 19' x 1"	19	1916	18.
10 த.ம.க. இரும்பு குதாயம், 19' x 1"	20	1916	18.
11 த.ம.க. இரும்பு குதாயம், 19' x 1"	21	1916	18.
12 த.ம.க. இரும்பு குதாயம், 19' x 1"	22	1916	18.
13 த.ம.க. இரும்பு குதாயம், 19' x 1"	23	1916	18.
14 த.ம.க. இரும்பு குதாயம், 19' x 1"	24	1916	18.
15 த.ம.க. இரும்பு குதாயம், 19' x 1"	25	1916	18.
16 த.ம.க. இரும்பு குதாயம், 19' x 1"	26	1916	18.
17 த.ம.க. இரும்பு குதாயம், 19' x 1"	27	1916	18.
18 த.ம.க. இரும்பு குதாயம், 19' x 1"	28	1916	18.
19 த.ம.க. இரும்பு குதாயம், 19' x 1"	29	1916	18.
20 த.ம.க. இரும்பு குதாயம், 19' x 1"	30	1916	18.

Port Office, Madras,
21st March 1916.

A. S. HALFOUR, *Commander, R.N.*,
Deputy Commander of the Port,
for Resident of Mocha for the Port of London

REVENUE DEPARTMENT.

- IMPORT TARIFF SCHEDULE IV, 1918. English, footslop folio, stitched. An. 1-6 (8 p.)
- MADRAS FORESTERS BILL—BILLS No. 1. (Paper from 18th column clearly to the development of the Madras Foresters Bill.) Royal folio, doct. No. 1-14 (4 p.)
- DISTRICT GOVERNMENT, Vol. I, 1918. Royal folio, doct.—Amalgamated, Amalgamated, Military, Chingleput, Chittoor, Coimbatore, Cuddalore, Cuddalore, Dindigul, Erode, Kallakurichi, Kanyakumari, Madurai, Malabar, Nilgiris, North Arcot, Ramanathapuram, South Arcot, South Canara, Tanjore, Travancore, Trichinopoly and Vellore. Each Rs. 1. (14)
- ANNUAL LIST OF THE ESTABLISHMENTS OF THE REVENUE DEPARTMENT OF THE MADRAS PRESIDENCY, continued up to 31st January 1918. Royal folio, bound. Rs. 1-4-0 (5 p.)
- BOARD OF REVENUE (REVENUE SETTLEMENT, SURVEY, LAND REVENUE AND AGRICULTURE).
- REVENUE BOARD OF VILLAGE ACCOUNTS (General) issued with Board's Proceedings No. 14, dated 4th February 1918. Sixth list of corrections. Rs. 1. (5 p.)
- ANNUAL REPORT OF THE WORKING OF THE CO-OPERATIVE SOCIETIES ACT (II of 1912) for the year 1916-17. Footslop folio, paper cover. Rs. 1-5-0. (5 p.)
- LIST OF TRAVELLING EXPENDITURE AND REVENUE OF THE DISTRICTS: Amalgamated, Chingleput, Chittoor, Coimbatore, Cuddalore, Dindigul, Erode, Kallakurichi, Kanyakumari, Madurai, Malabar, Nilgiris and Vellore. Royal folio, 1918. Each Rs. 2 (8 p.)
- REPORT OF THE MADRAS DEBT AND LAND REVENUE COMMITTEE, Vol. I, 1915. Footslop folio, bound. Rs. 1. (4 p.)
- REPORTS OF THE TAXATION ACCOUNTS (General) issued with R.T. No. 31, B.S., dated 2nd February 1918. Third list of corrections. (February 1918.) Rs. 1. (8 p.)
- BOARD OF REVENUE (LAND REVENUE—FOREST).
- CHANGED LIST OF FOREST OFFICERS IN MADRAS PRESIDENCY (With General), continued upto 31st March 1917. Appendix, 1st, paper cover. Rs. 1 (5 p.)
- ANNUAL AMALGAMATED REPORT OF THE FOREST DEPARTMENT OF THE MADRAS PRESIDENCY for the year ending 31st March 1918 (1914-18) Footslop folio, bound. Rs. 1-3-0 (5 p.)
- GENERAL LIST OF EARNERS AND PAYMENT DEDUCTIONS OF THE FOREST DEPARTMENT OF THE MADRAS PRESIDENCY, continued up to 31st January 1918. Appendix, 1st, paper cover. Rs. 1. (1 p.)
- MADRAS FOREST BOARD (1918 edition). Fifth list of corrections. An. 5. (8 p.)

BOARD OF REVENUE (SEPARATE REVENUE).

- QUARTERLY LIST OF ESTABLISHMENTS OF THE MADRAS DEBT, AMALGAMATED AND REVENUE DEPARTMENT, continued up to 31st January 1918. Royal folio, paper cover, Rs. 12 (2 p.)

LOCAL AND MUNICIPAL DEPARTMENT.

- WEEKLY THE CONTENT OF ELECTIONS IN VARIOUS MUNICIPALITIES IN WHICH THE ELECTRICITY OF APPOINTMENT OFFICERS IS IN FORCE. (To be held from 1st January 1918.) Footslop folio, stitched, English. An. 4-4. (1 p.)
- WEEKLY THE CONTENT OF ELECTIONS IN VARIOUS MUNICIPALITIES IN WHICH THE ELECTRICITY OF APPOINTMENT OFFICERS IS IN FORCE. (To be held from 1st January 1918.) Footslop folio, stitched, English. An. 4-4. (1 p.)
- QUARTERLY LIST OF EARNERS AND PAYMENT DEDUCTIONS OF THE FOREST DEPARTMENT OF THE MADRAS PRESIDENCY, continued up to 31st January 1918. Appendix, 1st, paper cover. Rs. 12. (1 p.)
- REPORT OF THE WORKING OF THE MADRAS MUNICIPALITIES ACT (1912) for the year 1916-17. Footslop folio, stitched. Rs. 1 (1 p.)

LEGISLATIVE DEPARTMENT.

- AGRICULTURE AND COMMERCE IN LIST OF GENERAL RULES AND ORDERS No. 1 of 1918. English, Royal folio, An. 2-2. (8 p.)
- GOVERNMENT OF INDIA ACTS.
- ACT XV of 1918. EXTENSION OF THE LIMITS OF THE DISTRICTS OF THE MADRAS PRESIDENCY. English, Royal folio. An. 4-4. (1 p.)
- ACT XIII of 1918. CLARIFICATION OF THE LIMITS OF THE DISTRICTS OF THE MADRAS PRESIDENCY. English, Royal folio. An. 4-4. (1 p.)
- ACT XI of 1918. FORESTERS AND AMALGAMATED. English, Royal folio. An. 1-4. (8 p.)
- ACT XII of 1918. LOCAL GOVERNMENT (AMALGAMATED). English, Royal folio. An. 1-4. (8 p.)
- ACT XIV of 1918. LOCAL GOVERNMENT (AMALGAMATED). English, Royal folio. An. 1-4. (8 p.)
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- ORDINANCE No. 10 of 1918. LOCAL GOVERNMENT (AMALGAMATED). Royal folio, English. An. 1-4. (8 p.)
- ORDINANCE No. 11 of 1918. LOCAL GOVERNMENT (AMALGAMATED). Royal folio, English. An. 1-4. (8 p.)
- ORDINANCE No. 12 of 1918. LOCAL GOVERNMENT (AMALGAMATED). Royal folio, English. An. 1-4. (8 p.)
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- ORDINANCE No. 20 of 1918. LOCAL GOVERNMENT (AMALGAMATED). Royal folio, English. An. 1-4. (8 p.)
- ORDINANCE No. 21 of 1918. LOCAL GOVERNMENT (AMALGAMATED). Royal folio, English. An. 1-4. (8 p.)
- ORDINANCE No. 22 of 1918. LOCAL GOVERNMENT (AMALGAMATED). Royal folio, English. An. 1-4. (8 p.)
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- ORDINANCE No. 28 of 1918. LOCAL GOVERNMENT (AMALGAMATED). Royal folio, English. An. 1-4. (8 p.)
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- INDIAN FORESTERS ACT (IX of 1910 and the Indian Foresters Bill, 1911). Royal folio, paper cover. Rs. 1-4. (8 p.)

List of Books published from 1st July to 31st December 1915.

FIELD TRIP REPORT

STATISTICAL REPORTS OF THE LOCAL AGENCIES IN THE MADRAS PRESIDENCY for the year 1900.
 Published by the Government of Madras, 1901.

Manuscript page 1000. No. 1. (18)
 Engravings on cards or leaves of Agave. Taken from the Indian Manual of First Aid (by
 Major R. J. Elsham, M.B., F.R.S., M.D., F.R.C.S.). Broadside sheet, 1918. Area 1. (8 p.)
 CHN KNOWN. One. Second list of corrections. No. 1. (8 p.) Third list of corrections. Area 1.

System of Fort St. Charles—Military or Prisoner? is the Master's Copy of Manuscript (June to December 1814 and July 1718 to March 1720). Published 1935. Footing 101, based on 1-2-3, 12-3-4.

Annual Report of the Agricultural Department, Southern Cone, March, for 1914-15. Food
and Milk, page 100. Ill. 1-29-1 (4 in.)

Report of the Administration of the Nigerian Prisoners between 1944-1945, Freetown
1946, 1947, No 3, (Free)

JUDICIAL DEPARTMENT.

JUDICIAL DEPARTMENT

Report on the Administration of the Jails of the Middle Provinces, 1911. Lucknow: 1912. No. 1-5. (402)

Serial 450, paper cover. No. 1 (2 ss.)

Marjorie Jane Maxwell, 1916 edition. Royal 8vo, cloth. Pp. 4-8. (3 ss.). First list of corrections.
Price 6 sh. 6d.

REPRODUCTION OF THE CIVIL CODE IN THE HUNGARIAN PARLIAMENT FOR THE YEAR 1914. 300 p. (1 s. 6 p.)

Annual Report of the Administration of the Police of the Moscow Province, 1918.
Moscow, Izd. A. 17 (1 s. 6 p.)

Malaya Dominions Manual, Part II, 19th edition. Imperial Soc. Board No. 4-19. (7s. 6p.) [For sale to officers of the Registration Department only on application received through the Secretary of the District concerned. First Set of references, No. 2-8. (4s.)]

FINANCIAL DEPARTMENT.

FLANDIAE DEPARTMENT.

MACROE SUPPLEMENT TO THE CIVIL SERVICE REGULATIONS, 4th edition, 1911. Abstracts and Circulars. No. LI. Pgs 6. (6 p.), No. LII, Annex 1 (7 p.), No. LIII, An. 2-4. (6 p.), No. LIV.

MASSACHUSETTS MUSEUM. Forty-fourth Vol. of specimens. Am. B.-I. 14 p. Forty-Mile Island

corrections. Five 6, (5 p.); Forty-sixth list of corrections. Anna 1, (4 p.); Forty-seventh list of corrections. Five 6, (5 p.); Forty-eighth list of corrections. Anna 1, (4 p.); Forty-ninth list of corrections. Anna 1, (4 p.).

History of Prisons of Quaint and North Counties in the Civil Department existing in the
Maine Penitentiary, collected up to 1st July 1912. Royal Soc. Acad. B. A. (P. 41)

MANUSCRIPT AUTHOR CODE: Eighteenth list of corrections. An. 2. (8 p.) Nineteenth list of corrections. Four 6. (8 p.)

REVENUE DEPARTMENT.

BOARD OF EXTENSIVE DEFENSE BUILDINGS, PLANTS, LAND RECORDS AND AERIOLOGICAL
SPECIALISTS OF ARCHITECTURAL, ENGINEERING AND PLANNING OF THE U.S. ARMY, AIR FORCE, NAVY, MARINE CORPS, AND COAST GUARD

NEW LOOK OF AGRICULTURAL PATHS AND FIELDS (by E. C. Wood, Gainesville, Agricultural College, Gainesville). Published 1915. Twelvep. 16p. cloth. An. 15. (1 n. 8 p.)

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Between Powers of Village Associates for the Malayan District (largely with Board's Proceedings, U.S. No. 586, dated 4th August 1911). (Solely for circulation. Price 2. (6 p.)
 Bureau of the U.S. District Court, Malayan District, Singapore. (Solely for circulation. Price 2. (6 p.)

R.S. No. 47, dated 1946 January 1910, North list of composition. Page 2. (8 p.)
 JOURNAL BOOK OF VILLAGE ANCHUTS (HAKKARA) dated with Dami's Proceedings No. 24, dated as

February 1916. With list of corrections. Pp. 4. (4 p.)

REVISED FEEDS OF VILLAGE ANIMALS FOR THE SOUTH CAVALRY DISTRICT (issued with Board's Proceedings R.S. No. 237, dated 4th August 1915). Fifth list of corrections. Part 5. (8 p.)
AGRICULTURAL AND TRADE COMMISSIONS, MALAKA, DECEMBER 1915. Royal free, bound. An. 20. (1 s. 6 p.)

MALAYA TARIKAT MANUAL. Third list of corrections (August 1915). Part 6. (3 p.)
MALAYA TARIKAT MANUAL OR TARIKAT ANNOTATIONS (General) issued with Board's Proceedings R.S. No. 11, dated 2nd February 1916. Second list of corrections (August 1915). Part 8. (6 p.)

MANUAL OF TARIKAT ANNOTATIONS (General) issued with Board's Proceedings R.S. No. 67, dated 18th February 1916. Second list of corrections (August 1915).
VILLAGE DISTRICT MALAKA 1915 edition. Royal free, bound. Tamil. An. 11. (1 s. 10 p.) Telugu.

As 11-6. (4 s. 6 p.)
RECORDS TRADE AND NAVIGATION OF THE MALAYA PENINSULA for the year 1914-15. Footmap folio, bound. An. 5. (10 s.)

REPORT OF THE COMMISSIONER OF THE DEPARTMENT OF AGRICULTURE FOR 1914-15. Footmap folio, paper cover. An. 2. (1 s.)

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TRADE AND COMMERCE REPORT OF THE MALAYA PENINSULA FOR THE AGRICULTURAL YEAR 1915-16. Footmap folio, paper cover. An. 4. (5 p.)

ANNUAL REPORT AND SUMMARY OF THE HAN-ROBIN TRADE WITH ACCOUNTS OF TRADE AND COMMERCE, TRADING AND LABOUR TRADES OF THE MALAYA PENINSULA, compiled by the Board of Revenue (Settlements Department) for the year 1914-15. Footmap folio, bound. An. 13. (3 s.)

ANNUAL AGRICULTURAL REPORT FOR THE CIVIL YEAR 1914-15. MALAYA PENINSULA, FOR 1914-15. Footmap folio, paper cover. An. 1-3. (3 s.)

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VERIFICATION LIST TO THE SUPERINTENDENT WORKS OFFICER IN THE MALAYA PENINSULA (By A. W. Leachman, Conservator of Forests, Malacca Circle, Malacca). 1915. One s. free, bound. Vol. I. Rs. 2-14 (8 s.), Vol. II-3, Rs. 3-10 (8 s.), Vol. III-3, Rs. 1 (8 s. 6 p.)

BOARD OF REVENUE (SEPARATE REVENUE).

EMPOWERMENT LIST OF THE MALAYA CUSTOMS DEPARTMENT OF THE OFFICERS AND LAND OFFICERS. Payment as stated on 21st October 1915. Royal free, paper cover. An. 16. (1 s.)

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FIFTY-FIRST ANNUAL REPORT OF THE SANITARY COMMISSIONERS AND TWENTY-SIXTH ANNUAL REPORT OF THE SANITARY ENGINEER, MALAKA, 1914. Footmap folio, bound. An. 15. (1 s. 6 p.)

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ANNUAL REPORT OF VACCINATION IN THE MALAYA PENINSULA for the year 1914-15. Footmap folio, paper cover. An. 15. (1 s.)

LOCAL FEED CODE, 2nd EDITION. (Revised 1915). First list of corrections. An. 4-6 (8 p.) Second list of corrections. Part 6. (8 p.)

LEGISLATIVE DEPARTMENT.

QUESTIONS AND ANSWERS AT THE MATRUSS OF THE COUNCIL OF THE GOVERNOR OF PORT ST. GEORGE (compiled for the purpose of making laws and regulations, Vol. VI (July 1915 to June 1916) with index, published 1915. Footmap folio, bound. Rs. 2-4. (8 s.), Vol. VII (July 1916 to June 1917) with index, published 1915. Footmap folio, bound. Rs. 2-4. (8 s.)

LIST OF LOCAL BODIES AND OFFICERS MADE UNDER LEGISLATION APPLICABLE TO THE MALAYA PENINSULA WITH AND WITH SUPPLEMENT TO VOL. II, 1915 edition. Each. An. 1-4. (1 s.) With supplement to Vol. I, 1912 edition. An. 1-6. (8 p.)

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 Act IV of 1936. **MADRAS MARRIAGE.** Modified up to 1st June 1935. English. Royal Decree. An. 2-2.
 (5 p.)
 Act VI of 1934. **RECOVERY OF ARREARS ON RECEIPT OR MODIFIED UP TO 1st June 1935.** English.
 Royal Decree. An. 2-2. (5 p.)
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 1934. Royal Decree. English. An. 2-2. (5 p.)

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BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA,
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[A General Catalogue of all Government Publications may be obtained gratis from the Government
 General Store, Calcutta.]

List of Books published from July to December 1935.

LEGISLATIVE DEPARTMENT.

- The Criminal Procedure Act, 1911. (1 and 2 Cos. 2, ch. 23.) An. 2-2. (1 p.)
 The Balauchan Code, 1st edition, 1914. Royal Decree. Each. An. 2-2 or 2-3. (5 p.)
 Legislations and Orders relating to the War. (2nd edition), 1915. Royal Decree. Board. An. 2-2.
 or 2-3. (2 p.)

List of New Books published during the current quarter.

LEGISLATIVE DEPARTMENT.

- The Indian Code, Vol. I, Edition 1935. Super-Royal Decree. Cloth. Rs. 3 or 4 or 5. (1 p.)
 The Indian Code, Vol. II, Edition 1935. Super-Royal Decree. Cloth. Rs. 4 or 5. (1 p.)
 A Digest of Indian Law Cases for 1935. Commission under the auspices of the Government of
 India by B. D. Das, Esq., Barrister-at-Law. Super-Royal Decree. Cloth. Rs. 4 or 5 or 6. (1 p.)
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 Act No. XV of 1935 (MADRAS AND PONDICHERRY) AS MODIFIED UP TO 1st AUGUST 1935. Royal Decree.
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 RULES AND ORDERS. Royal Decree. Board. Rs. 2. (1 p.)
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 Act VIII of 1935. **INDIA AND INDIA.** Sp. (1 p.)
 Act XII of 1935. **INDIA AND INDIA.** Sp. (1 p.)
 Act XIII of 1935. **INDIA AND INDIA.** Sp. (1 p.)
 Act XIV of 1935. **INDIA AND INDIA.** Sp. (1 p.)

Act IV of 1915. URBAN AND RURAL. Sp. (1a.)
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 ORDINANCE No. II of 1915. URBAN AND RURAL. Sp. (1a.)
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 ORDINANCE No. I of 1915. URBAN AND RURAL. Sp. (1a.)
 THE HINDU CODE. Vol. I, 4th EDITION, 1915. Super-Royal 8vo. (1a.)
 GOVERNMENT OF INDIA ACT, 1915. (S. AND S. 1915, No. 1. (1a.)
 HINDU AND MUSLIM—
 OFFICIAL PUBLICATIONS OF THE GOVERNMENT, Vol. IV, Edition 1915. No. 1 of 1a. (1a.)
 LAW No. II of 1915, HINDU AND MUSLIM, 1915, OF ALDHARA OR CHANDRAVA TO ENACT ORDINANCE
 HINDU AND MUSLIM. Sp. (1a.)
 ORDINANCE—
 HINDU CODE, Vol. II, 4th EDITION, 1915. Super-Royal 8vo. (1a.)

VACANCIES.

APPLICANTS are invited from duly qualified candidates, with experience of irrigation works, for the post of Junior Irrigation Sub-Engineer on No. 28 in a temporary vacancy. The applications should be made before the 31st March 1916 with particulars as to age, qualifications and with testimonials if any.

Madras Collector's Office,
 4th March 1916.

G. P. PADURON,
 District Officer.

APPLICANTS are invited from persons duly qualified under the Examination rules and who possess a fair knowledge of Telugu and Sanskrit for strong appointments as Sr. Sr. and Sr. in the Public Office of Telugu and Sanskrit. The selected candidates should be prepared to take up the appointments within a short notice.

The vacancies are at present arising but persons giving satisfaction in their work will stand a fair chance of being selected as candidates later.

Madras District Office, Bellary,
 18th March 1916.

M. VENMANNA NATUDU,
 Deputy Collector.

APPLICANTS are invited from men who have passed the elementary examination in Typewriting for the post of fifth clerk vacant in this office. The applications, at present, only being and is likely to last long; but the selected applicant will be confirmed on the completion of a vacancy provided he gives satisfaction. A knowledge of Telugu is essential.

Madras District Collector's Office,
 28th March 1916.

N. RAMANURTI NATUDU,
 Deputy Collector.

PRIVATE ADVERTISEMENTS.

On or after the 18th July 1916, I intend moving the High Court to be seated as a Vakil thereof.
 Mysore, 1st March 1916.

P. N. SUBRAMANYA AYYAR.

On or after 18th April 1916, I intend moving the High Court to seat me as a Vakil thereof.
 Bellary, 18th March 1916.

A. M. LAKSHMANAN.

On or after the 7th August 1916, I intend moving the High Court to seat me as a Vakil thereof.
 Vengay, 11th March 1916.

K. V. RAMASWAMINATHAN.

I intend moving the High Court on or after the 1st April 1916 to seat me as a Vakil thereof.
 Channarayana, Coimbatore, 28th March 1916.

K. V. GOPALA MENON.

On or after the 28th April 1916, I intend moving the High Court to seat me as a Vakil thereof.
 Mysore, 28th March 1916.

C. SUBRAMANYAM.

On or after 28th July 1916, I intend moving High Court for my appointment as a Vakil thereof.
 Mysore, 28th March 1916.

B. VIJAYARAMAYYA.

NOTICE.

LORDS LILIBETH BENNET COCHRAN (DECEASED).

The Administrator of the estate and affairs Bequeathed to the Trustees of Madras of Louise Elizabeth Bugee Cochran, late of 25, Grosvenor Terrace in the County of Middlesex in England, but now deceased who died at 25, Grosvenor Terrace aforesaid, on or about the first day of May 1916 being about to close the accounts of the deceased's estate, notice is hereby given that all creditors and other persons having claims or demands against the said estate are required to send particulars in writing of their claims or demands to the undersigned on or before the 15th day of April 1917 at the undersigned address after which date the said Administrator will proceed to distribute the assets of the said deceased amongst the parties entitled thereto having regard only to the claims and demands of which he shall then have had notice and the said Administrator will not be liable for the assets of the said Louise Elizabeth Bennet Cochran deceased or any part thereof as distributed to any person or persons of whose claims or demands he shall not then have had notice.

High Court House, Madras,
25th March 1916.

HENRY BRIDGETT WELLS,
*Administrator of the Estate
of Louise Elizabeth Bennet Cochran (deceased).*

NOTICE.

I, K. V. Ramachari, s.s., Lakshmi Vilas, Cash Man Eros, Madras, and 72, N. S. Road, Park Town, Madras, Importer, Merchant, and Commission Agent, carrying on business under the name and style or firm of "K. V. Ramachari, s.s." do hereby inform my customers and the public that, on and from 20th of April 1916, I continue to carry on business under the same name and style or firm of "K. V. Ramachari and Sons" in the aforesaid places and other places in which branches may be opened.

Lakshmi Vilas, Madras, 20th March 1916.

K. V. RAMACHARI, s.s.

LOST.

A warrant numbered 246, dated 15th July 1916, and granted by Public Debt Office, Bank of Madras, on and in favour of the Government of Madras, promissory note. Copies of loss has been given to the Public Debt Office, Bank of Madras, and the warrant is about to apply for surrender of the security.

Government Promissory Note No. 1002; Issued 12th August 1905; Amount Rs. 500; Holders' names, Anantlal Bhanu and Haridial Bagdy, successors of Lalooji. Khajurawal.

V. Chinn Malabar Street, Bangalore,
Madras, 25th March 1916.

ANANTLAL BHANU,
HARIDIAL BAGDY,
Properly.

BANK OF MADRAS.

The Bank of Madras and the Public Debt Office will be closed on Monday the 1st proximo, on account of "Eid-ul-Fitr" (Good-bye day), a long gazetted holiday under the Nizam's Institutions Act.

(By order of the Directors.)

Bank of Madras, Madras,
25th March 1916.

W. E. HUNTER,
Secretary and Treasurer.



SUPPLEMENT TO PART II
OF
THE FORT ST. GEORGE GAZETTE.

No. 11.]

MADRAS, TUESDAY EVENING, MARCH 28, 1916.

[Price, 5 annas.]

TABLE OF RAINFALL
RECORDED AT
STATIONS IN THE MADRAS PRESIDENCY
FOR THE MONTH OF
JANUARY 1916

Madras Presidency for the month of January 1918.

[illegible]

Madras Presidency for the month of January 1948—cont.

[illegible]

Majora Presidency for the month of January 1906—cont.

[illegible]

Table of Receipts recorded at Stenose in the

No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.	Date.	Amount.	Total.	Balance.	No.	Name of the person or firm.	Description of the receipt.
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Muzras Presidency for the month of January 1916—cont.

[illegible]

Table of Rainfall recorded at Stations in the

Metereological Office, Madras,
20th February 1918.



SUPPLEMENT TO PART II

THE FORT ST. GEORGE GAZETTE.

No. 137

MAURAS, TUESDAY EVENING, MARCH 26, 1916.

(Part, 8 p.m.)

METEOROLOGICAL RESULTS.

FROM THE MAURAS OBSERVATORY REGISTER.

1916.	Barometer reduced to 32°	Thermometers.				Barometer reduced to Sea level in inches.	Winds.				General weather.		
		Observed.		Observed.	Direction.		Force.	Direction.	Force.				
		Day.	Night.										
										Day.		Night.	
Month.	Index.	°	°	°	°	W.S.F.	W.S.F.	Force.	Dir.	W.S.	Dir.		
Jan.	29.84	59.1	71.0	81.4	72.4	110.2	87	S.E.E.	115	..	6	2.5	Wm.
Feb.	29.88	61.2	73.8	81.0	74.0	110.4	87	S.E.E.	140	..	8	3.2	Wm.
Mar.	29.92	63.3	75.9	83.1	76.1	110.6	88	S.E.E.	165	..	10	4.0	Wm.
Apr.	29.96	65.4	78.0	85.2	78.2	110.8	89	S.E.E.	190	..	12	4.8	Wm.
May	29.99	67.5	80.1	87.3	80.3	111.0	90	S.E.E.	215	..	14	5.6	Wm.
June	30.02	69.6	82.2	89.4	82.4	111.2	91	S.E.E.	240	..	16	6.4	Wm.
July	30.05	71.7	84.3	91.5	84.5	111.4	92	S.E.E.	265	..	18	7.2	Wm.
Aug.	30.08	73.8	86.4	93.6	86.6	111.6	93	S.E.E.	290	..	20	8.0	Wm.
Sept.	30.11	75.9	88.5	95.7	88.7	111.8	94	S.E.E.	315	..	22	8.8	Wm.
Oct.	30.14	78.0	90.6	97.8	90.8	112.0	95	S.E.E.	340	..	24	9.6	Wm.
Nov.	30.17	80.1	92.7	99.9	92.9	112.2	96	S.E.E.	365	..	26	10.4	Wm.
Dec.	30.20	82.2	94.8	102.0	95.0	112.4	97	S.E.E.	390	..	28	11.2	Wm.

The Standard Barometer and Thermometers are read at 6 a.m., 10 a.m., 4 p.m., and 8 p.m., and the daily means are obtained by the application of hourly corrections, deduced from twenty years' observations. The water of the Barometer is brought two feet above the level of the cistern, and the receiver of the Gale Gauge is two feet from the ground. The wind, rain and general weather required are the nearest Civil Day—from midnight to midnight.

The total quantity of rain collected since January 1st is 9.34 inch, the average due for the same period being 1.35 inches.

Madras Observatory, 27th March 1916.

H. L. 20885,
Supply Director.



SUPPLEMENT TO PART II

OF

THE FORT ST. GEORGE GAZETTE.

No. 131

MADRAS, TUESDAY EVENING, MARCH 22, 1916.

(Price, 6 pice.)

ABSTRACT OF SEASON REPORTS FOR THE WEEK ENDING 25th MARCH 1916.

DISTRICT REPORTS.

CANNIA.

Water-supply sufficient. Rainsolvents 27-35 feet and 32-35 feet deep. Sowings of paddy concluding, transplanting of paddy commencing and of sugarcane concluding. Standing crops fair. Harvested sugarcane, paddy, and ragi; cotton fair to normal. Pasture generally sufficient, fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair.

TEENADAPATAM.

Water-supply generally sufficient. Sowing of paddy concluding; transplantation of sugarcane and paddy commencing and of sugarcane concluding. Standing crops thriving. Harvested ragi, cotton, sugarcane, sugarcane, tobacco and ground-peas; cotton fair to normal. Pasture generally sufficient, fodder generally available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects generally fair.

GODAVARI.

Water-supply sufficient. Godavari 2-5 feet below normal. But discharge adequate. Transplantation of paddy and preparing land for next crop in progress. Standing crops fair. Harvested sugarcane, tobacco and cotton; cotton fair; cotton and paddy fair to normal. Pasture sufficient except in two taluks and two divisions, fodder available except in one taluk. Condition of cattle good, but cholera and foot and mouth disease prevail in parts. Employment available. Grain-stocks sufficient. Prospects fair.

KIRITHA.

Water-supply sufficient. Kirtha 0-10 feet below normal. Discharge adequate. Sowing of paddy and paddy in progress. Standing crops fair. Harvested sugarcane, cotton, tobacco, paddy, cotton and cotton; cotton normal. Pasture sufficient except in three taluks, fodder available. Condition of cattle generally good, but cattle-disease prevails in one taluk. Employment available. Grain-stocks sufficient. Prospects fair.

GUNTUR.

Water-supply generally sufficient. Harvesting fields and preparing seed-beds proceeding. Standing crops fair to good. Harvested ragi, cotton, tobacco, sugarcane, cotton, and cotton; cotton fair to normal. Pasture generally sufficient, fodder generally available. Condition of cattle generally good, but cholera and foot and mouth disease prevails in parts of three taluks. Employment available. Grain-stocks sufficient. Prospects good.

KURNOOL.

Water-supply generally sufficient. Tungabhadra 1-5 feet below normal. Discharge sufficient. Ploughing in progress. Standing crops fair. Harvested cotton, cotton, paddy and sugarcane; cotton fair to normal. Pasture scarce, fodder available. Condition of cattle generally fair, but cattle disease prevails in parts of four taluks. Employment available. Grain-stocks sufficient. Prospects fair.

ELINGANAPALLE.

Water-supply sufficient. Sowing of paddy in progress. Standing crops good. Harvested cotton and sugarcane; cotton fair to normal. Pasture sufficient, fodder available. Condition of cattle good. Employment available. Grain-stocks sufficient. Prospects fair.

BELLARY.

Water-supply sufficient except in some parts of the taluk. Ploughing; preparing land for seed season; sowing and weeding of paddy in progress. Standing crops fair. Harvested cotton, white cotton, long-staple, sugarcane and paddy; cotton fair. Pasture all fodder available. Condition of cattle good except for underfoot in parts of these taluks. Employment available. Grain-stocks sufficient. Prospects fair.

BANDUR.

Water-supply sufficient. Weeding of betel in progress. Standing crops good. Pasture and fodder available. Condition of cattle good. Employment available. Grain-stocks sufficient.

ANANTAPUR.

Water-supply sufficient except in parts. Ploughing; sowing and weeding of paddy proceeding; planting of sugarcane proceeding or concluding. Standing crops generally fair. Harvested cotton, sugi, sugarcane and horsegram, cotton fair; paddy, cotton and cotton, poor to fair. Pasture generally sufficient, but scanty in parts; fodder available. Condition of cattle good. Employment available. Grain-stocks sufficient. Prospects fair.

CHUDAPUR.

Water-supply generally sufficient. Ploughing; sowing of paddy, horse, cotton, indigo and sugi and weeding and transplanting of paddy and sugi proceeding. Standing crops fair. Harvested paddy, sugi, horse, sugarcane and horsegram, cotton fair to normal, cotton, poor to fair. Pasture scanty in parts; fodder available. Condition of cattle generally good, but cattle disease is spreading in some taluks. Employment available. Grain-stocks sufficient. Prospects fair.

NELLORE.

Water-supply sufficient except in parts. No flow over the Nellore anicut. Supply for the Nellore delta. Irrigation and for the Mangal mangrove-lands. Ploughing; sowing of cotton, cotton, paddy and indigo; weeding of paddy and transplanting of sugi and paddy proceeding. Standing crops fair to good. Harvested paddy, cotton, sugi, cotton and cotton; cotton fair to normal. Pasture sufficient except in some taluks; fodder available but scarce in some taluks. Condition of cattle good, but underfoot and blast-fever prevalent in some taluks. Employment available. Grain-stocks sufficient. Prospects generally good.

CHINVELPET.

Water-supply sufficient, except in parts of some taluks. Ploughing; weeding of paddy and sugi and transplanting of paddy proceeding. Standing crops fair, but paddy in parts of one taluk has withered. Harvested paddy, cotton poor to fair. Pasture sufficient fodder available. Condition of cattle generally good, but cattle disease prevalent in some villages. Employment available. Grain-stocks sufficient. Prospects generally fair.

MADRAS.

Employment available. Grain-stocks sufficient.

SOUTH ARUNT.

Water-supply insufficient in three taluks and in parts of three others. Ploughing, sowing of paddy, sugi, groundnut, sugi and indigo; weeding of paddy, transplanting of sugi, cotton and sugi and planting of tobacco proceeding. Standing crops fair, but are suffering in some without in parts of four taluks. Harvested paddy, sugi, sugarcane, sugi and groundnut, cotton poor to fair. Pasture sufficient, but scanty in some taluks; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects generally fair.

CHITTUR.

Water-supply generally sufficient except in parts. Ploughing; planting of sugarcane and weeding of paddy proceeding or concluding. Transplanting of sugi proceeding or concluding and of cotton concluding. Standing crops generally fair. Harvested paddy, sugi, cotton and sugarcane; cotton fair to normal. Pasture generally sufficient, but scanty in some districts; fodder generally available, but insufficient in parts of one taluk. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects generally fair.

SOUTH ARUNT.

Water-supply insufficient in parts of two taluks. Ploughing; sowing of paddy, sugi and groundnut and transplanting of paddy and sugi and planting of sugarcane proceeding in parts. Standing crops generally good, but without for some districts in parts of one taluk. Harvested paddy, sugi, sugarcane and cotton; cotton fair. Pasture sufficient; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects generally fair.

SALER.

Water-supply insufficient except in parts of four taluks. Ploughing; sowing of paddy, sugi and cotton and planting of sugarcane proceeding or concluding. Standing crops fair to good. Harvested paddy, sugi, sugarcane and cotton, cotton fair to normal, cotton, poor to fair. Pasture sufficient and fodder available except in parts of two taluks. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects good.

CHIMMATUR.

Water-supply sufficient except under some tanks. Poor flow of water in the Chutary at Brade. Ploughing; sowing of cotton; weeding of sugi, sugi and sugi and of cotton proceeding or concluding. Standing crops fair. Harvested paddy, sugi, sugarcane, sugi and cotton; cotton fair to normal, cotton, poor to fair. Pasture sufficient except in parts of four taluks; fodder generally available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair.

TRICHINOPOLY.

Water-supply sufficient except in parts of three taluks. No flow over canals; discharge adequate. Sowing and transplanting of paddy and other proceedings. Standing crops fair. Harvested paddy and sugarcane; cotton fair to normal. Pasture generally sufficient; fodder available. Condition of cattle good. Employment available. Grain stocks sufficient. Prospects generally fair.

TANJORE.

Water-supply insufficient in parts. Height of water over the crest of both the northern and southern branches of the lower canal 1 foot. Transplantation of paddy proceeding or concluding. Standing crops generally fair; but withering in parts of one taluk for want of rain. Harvested paddy; cotton fair. Pasture sufficient; fodder available. Condition of cattle generally good. Employment available. Grain stocks sufficient. Prospects generally fair.

TUDUKKOTTAI.

Water-supply sufficient, collection of garden crops in progress. Standing crops fair. Harvested paddy; cotton fair. Pasture sufficient; fodder available. Condition of cattle good. Employment available, except in parts. Grain stocks sufficient. Prospects fair.

MAUDRA.

Water-supply insufficient except in parts. Average discharge in the Poyar main canal 500 cusecs. Ploughing and sowing; sowing of cotton and sugarcane and transplanting of paddy in progress. Standing crops fair. Harvested paddy and cotton; cotton fair. Pasture sufficient; fodder available. Condition of cattle good. Employment available. Grain stocks generally sufficient. Prospects good.

RAMNAD.

Water-supply sufficient except in two taluks and in parts of two others. Ploughing; sowing progress of concluding; working proceeding; transplantation or sowing in parts. Standing crops fair to good but paddy withering in parts of one taluk. Harvested paddy, sugarcane, sugarcane, cotton, tobacco, melons, mango, sugarcane and groundnut; cotton fair. Pasture sufficient but becoming scanty in one taluk; fodder available but scanty in one taluk. Condition of cattle generally good. Employment available. Grain stocks sufficient. Prospects fair.

TINNEVELLY.

Water-supply sufficient except in parts. No flow over Sivakantham canals; discharge adequate. Ploughing; sowing of paddy in progress. Standing crops good; but paddy withering in parts of one taluk. Harvested paddy; cotton poor to fair. Pasture sufficient; fodder available. Condition of cattle generally good. Employment available. Grain stocks generally sufficient. Prospects fair, but rice is scanty.

MALERAD.

Water-supply sufficient. Pasture scanty, fodder available. Condition of cattle good. Employment available. Grain stocks sufficient. Prospects fair.

SOUTH CANARA.

Water-supply sufficient. Standing crops generally fair. Harvested second rice crop; cotton fair to normal. Pasture scanty in parts; fodder available. Condition of cattle generally good. Employment available. Grain stocks sufficient. Prospects fair.

TRAVANCORE.

Water-supply and pasturage sufficient. Harvest crop. Condition of cattle good.

COCHIN.

Water-supply sufficient. Standing crops fair. Pasture sufficient; fodder available. Condition of cattle good.

THE NILGIRIS.

Water-supply sufficient. Ploughing of main crops and sowing concluding. Standing crops fair. Harvested tea and coffee; cotton fair. Pasture sufficient; fodder available. Condition of cattle good. Employment available. Grain stocks sufficient. Prospects fair.

SEASON TELEGRAM TO THE GOVERNMENT OF INDIA, REVENUE AND AGRICULTURAL DEPARTMENT, DELHI.

Week ending 25th March 1915.—Rainfall light Cochin; nil elsewhere. Standing crops fair to good generally, but withering or withered in parts of Chingleput, South Arcot, North Arcot, Tanjore, Ramnad and Tinnevely and require rain in parts of Malabar. Harvests of paddy, sugarcane and dry crops proceeding or concluding generally. Sowing of paddy, sugarcane and dry crops proceeding or concluding generally. Condition of cattle generally good. Water-supply sufficient except in parts of Bellary, Anantapur, Chittoor, Central and South. Pasture generally sufficient but scanty in Karur, Bellary, Malabar and in parts of eleven other districts; fodder generally available but scanty in parts of five districts. Prices steady.

DEPT. OF REV. SECY., SUR., LAND REG. & AGRI.,
BOARD OF REVENUE, MADRAS,
26th March 1916.

T. RAGHAVIAH,
Secretary.

RAINFALL AND PRICES OF THE STAPLE FOOD-GRAINS FOR THE WEEK ENDING THE 30TH MARCH 1933.

District.	Rainfall in inches.					Prices in Rupees (in 50 seers) per 100 lbs.											
	In the week.		Up to 30th of the week (from 1st Apr.)			Rice.			Wheat.			Chickens.			Cattle.		
	1st.	Average of 10 years.	1st.	Average of 10 years.	1st.	Average for March.	1st week.	2nd week.	Average for March.	1st week.	2nd week.	Average for March.	1st week.	2nd week.	Average for March.	1st week.	2nd week.
Canton	Guangzhou	..	..	40.0	40.0	10.0	9.0	8.5	10.0	10.0	10.0	..	..	..	..	..	..
	Shanghai	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
	Hangchow	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
	Ningbo	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
	Shaoxing	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
Hunan	Chungking	..	0.1	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
	Yenchow	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
	Chongqing	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
	Yichang	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
	Wuchang	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
Szechwan	Chungking	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
	Yenchow	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
	Chongqing	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
	Yichang	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
	Wuchang	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
Kweichow	Chungking	..	0.1	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
	Yenchow	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
	Chongqing	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
	Yichang	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
	Wuchang	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
Yunnan	Chungking	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
	Yenchow	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
	Chongqing	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
	Yichang	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
	Wuchang	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
Gansu	Chungking	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
	Yenchow	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
	Chongqing	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
	Yichang	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
	Wuchang	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
Shensi	Chungking	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
	Yenchow	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
	Chongqing	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
	Yichang	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..
	Wuchang	..	..	40.0	40.0	10.0	9.0	7.0	10.0	10.0	10.0	..	..	..	..	..	..

A. = Agency. B. = British. * Average of the 10 years ending 1929-30. † Average of the 5 years ending 1929-30. ‡ Average of the 5 years ending 1929-30.

RAINFALL DATA AND PUBLISHED BY THE GOVERNMENT, GOVERNMENT PRESS.



SUPPLEMENT TO PART II

THE FORT ST. GEORGE GAZETTE.

Sec. 13.1

MADRAS, TUESDAY EVENING, MARCH 28, 1906

12 years, 4 mo, 5 mo

-THE MICHIGAN MEDICAL JOURNAL FOR 1913.

The following is published under section 11 of the Access to Information Act IV of 1985:

N.B.—This Register does not include those who have registered after 31st December 1915 and to whom certificates of Registration may have been issued subsequently.

Part 1.—Concerning the names of Medical Practitioners registered under the British Medical Act and under section 13 (x) of the Medical Registration Act IV of 1914.

Serial Number	Name	Father's Name	Qualification	Date of registration	Place of graduation and address
1	Baronson, William Newark, Calif., 1776	The late Rev. James Baronson, D.D.	M.A., 1888; D.D. (Pub. Indus.), 1909, Calif., Indus.	1908	Madison, California.
2	Boyle, Raymond, Sage, 1276	Alfred Bailey Boyle	L.D.S.C. (Edin.), 1908.	1908	Berkeley, Madison, "Deer Island," West Coast, and Washington, D.C. University Medical School
3	Campbell, George Loring, Chickadee, Alameda, Mar 2, 1918	James Campbell (de- ceased). David Campbell (Chil- dren)	M.B.C.E. (Eng.), 1909; L.D.S.C. (Edin.), 1910 M.P. Ch. B. (Edin.), 1911; D.D.S.A.T. (Indus.), 1912; L.D.S. Campus, Berke- ley, 1913.	1909	Turkey, Germany (Helm- holtz School)
4	Cassell, John Wal- ton, Major, 1 M.B.	William (deceased) Barbara (deceased)	M.B., 1901 (Oxford); M.D., (Oxford), 1902; D.P.H., D.T.M. & H. (Lond.), 1905.	1908	Cambridge, Oxford, Harvard University at Boston- Indus.
5	Devereux, Charles, 14, Oak, 1918	Charles (deceased). J.D.B. (deceased)	B.A., M.P. & B. Ch., M.D., Royal Coll. of Physicians, 1909	1908	Madison, England, Zurich University and University of Physicians, London College
6	Ellis, Frederick F.M., Major, 1 M.B.	William (deceased)	D.P.H. (Lond.) 1909; N.B.C.E. (Eng.), 1909; M.D., Lond., Scotland, 1909; M.D., (Indus.), 1909; M.D., (Indus.), 1909; M.D., (Indus.), 1909.	1908	Madison, University of Indus., New York College, Penn- sylvania, Harvard University, New York College, East University of New York College, Indus. College University of Indus.
7	Finn, J. A. Short	Felix Adam Finn	L.D.S.C. (Edin.), 1908; M.D. (Edin.), 1908; D.P.H. (Indus.), 1908.	1908	Berkeley, London, Har- vard, New York College, Madison and Harvard College.

PORT ST. GEORGE GAZETTE SUPPLEMENT. [March 12, 1912.]

Serial Number	Name	Position	Qualifications	Date of appointment	Place of previous employment
9	Francis, George L.D.S.	John Francis (Honorary)	M.B., M.D., C.M., 1904, D.O., Australia.	1905 20 Dec.	Colonial, Acting District Medical Officer, and Sanitary Officer, Representative, Central and Western Office, The Government, Sydney, New South Wales.
10	Oliver, Francis H.D.S.	George Oliver	M.B. (Sydney, 1904), B.Sc. (Tech. School, 1907), M.F. & O.M., 1908 (Sydney).	10 Nov.	County, Sydney, King Institute of Preventive Medicine.
11	Harley, George W.D.S.	Mr. Alexander Harley	L.D.S.P. (Lond.), 1899, F.R.C.S. (Lond.), 1901.	4 Dec.	Conjunctive, Edinburgh General, United Free Church, Scotland Mission, Medical Practitioner.
12	Kerr, Barnardo	Robert Edward Augustus Kerr	L.D.S.P. & S. (Lond.), F.F.S. (Lond.), 1901.	2 Dec.	Burgess, Nursing Civil Hospital, Home Hospital.
13	DeBorja, Joseph, Captain, L.D.S.	John E. DeBorja	M.B., B.Sc., B.A. (Oxford, 1901).	10 Oct.	Medical Officer, postmaster, on Full Service.
14	DeBorja, Albert John	Valentin DeBorja	M.B., B.Sc., B.A. (Oxford, 1901), M.D. (Lond.), 1901.	10 "	Representative District, Civil Hospital.
15	Hopson, Clayton Alexander, Surgeon, L.D.S.	Dr. Clayton Alexander Hopson	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	20 "	Medical Officer, Epidemic, General Hospital.
16	Hopson, Edward L.D.S.	...	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Representative District, General Hospital.
17	Jordan, Edward	Edward Malins Jordan (Honorary)	M.B., M.D., D.O., 1901, F.R.C.S. (Lond.), 1901.	10 Nov.	Medical Officer, General Hospital.
18	Jordan, William	J. F. Jordan	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
19	Kerr, Barnardo	Robert Edward Augustus Kerr	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
20	Kerr, Barnardo	Robert Edward Augustus Kerr	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
21	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
22	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
23	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
24	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
25	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
26	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
27	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
28	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
29	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
30	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
31	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
32	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
33	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
34	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
35	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
36	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
37	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
38	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
39	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
40	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
41	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
42	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
43	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
44	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
45	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
46	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
47	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
48	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
49	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.
50	Marshall, Alexander	John Marshall Marshall (Honorary)	M.B., B.Sc., B.A. (Oxford, 1901), L.D.S.P. (Lond.), 1901.	10 Dec.	Medical Officer, General Hospital.

Serial number	Name.	Father's name.	Qualifications.	Date of registration.	Place of graduation and address.
14	Shantam Das, Patna.	Pyram Dasgupta.	M.B. & Ch.B., Univ. Calcutta, 1901.	1911.	Assistant, Dacca General Hospital, Local First Hospital, Cooch Behar.
15	Chandrasekhar, Palamouzi District.	Parameswar Sankaran Appa.	M.B. & Ch.B., Univ. Madras, 1914. M.D., Univ. Madras, 1919.	21 "	Senior Medical College Assistant, Palamouzi, District of Coimbatore and Bangalore.
16	Chandrasekhar, Madurai, Tanjore.	Subbapillai Sankaran Sankaran.	M.B. & Ch.B., Univ. Madras, 1917.	23 "	Assistant, Dacca General Hospital, Cooch Behar, District Medical and Sanitary Officer.
17	Chopra, Panjab, Panjab.	Chandapillai Chopra.	M.B., Univ. Madras, 1919.	24 "	Patil, Cooch Behar District, Cooch Behar.
18	Chopra, Madurai.	Subbapillai Chopra.	M.B., Univ. Madras, 1917. L.B.A.P.S. (M.B.), M.F. P.S. (M.B.), M.D., Univ. Madras, 1919.	25 "	Assistant, Cooch Behar District, Cooch Behar.
19	Chandrasekhar, Palamouzi, Cooch Behar.	Chandapillai Sankaran Sankaran.	M.B. & Ch.B., Univ. Madras, 1917.	26 "	Assistant, Cooch Behar District, Cooch Behar.
20	Chopra, Madurai.	M. Sankaran Sankaran.	M.B., Univ. Madras, 1917.	27 Nov.	Assistant, Cooch Behar District, Cooch Behar.
21	Chopra, Madurai, Madurai.	Chandapillai Sankaran Sankaran.	M.B. & Ch.B., Univ. Madras, 1917.	28 Oct.	Assistant, Cooch Behar District, Cooch Behar.
22	Chandrasekhar, Madurai, Madurai.	Subbapillai Sankaran Sankaran.	M.B. & Ch.B., Univ. Madras, 1917.	29 Nov.	Assistant, Cooch Behar District, Cooch Behar.
23	Chandrasekhar, Madurai, Madurai.	Subbapillai Sankaran Sankaran.	M.B. & Ch.B., Univ. Madras, 1917.	30 Oct.	Assistant, Cooch Behar District, Cooch Behar.
24	Chandrasekhar, Madurai, Madurai.	Subbapillai Sankaran Sankaran.	M.B. & Ch.B., Univ. Madras, 1917.	31 Oct.	Assistant, Cooch Behar District, Cooch Behar.
25	Chandrasekhar, Madurai, Madurai.	Subbapillai Sankaran Sankaran.	M.B. & Ch.B., Univ. Madras, 1917.	1 Dec.	Assistant, Cooch Behar District, Cooch Behar.
26	Chandrasekhar, Madurai, Madurai.	Subbapillai Sankaran Sankaran.	M.B. & Ch.B., Univ. Madras, 1917.	2 Dec.	Assistant, Cooch Behar District, Cooch Behar.
27	Chandrasekhar, Madurai, Madurai.	Subbapillai Sankaran Sankaran.	M.B. & Ch.B., Univ. Madras, 1917.	3 Dec.	Assistant, Cooch Behar District, Cooch Behar.
28	Chandrasekhar, Madurai, Madurai.	Subbapillai Sankaran Sankaran.	M.B. & Ch.B., Univ. Madras, 1917.	4 Dec.	Assistant, Cooch Behar District, Cooch Behar.
29	Chandrasekhar, Madurai, Madurai.	Subbapillai Sankaran Sankaran.	M.B. & Ch.B., Univ. Madras, 1917.	5 Dec.	Assistant, Cooch Behar District, Cooch Behar.
30	Chandrasekhar, Madurai, Madurai.	Subbapillai Sankaran Sankaran.	M.B. & Ch.B., Univ. Madras, 1917.	6 Dec.	Assistant, Cooch Behar District, Cooch Behar.
31	Chandrasekhar, Madurai, Madurai.	Subbapillai Sankaran Sankaran.	M.B. & Ch.B., Univ. Madras, 1917.	7 Dec.	Assistant, Cooch Behar District, Cooch Behar.
32	Chandrasekhar, Madurai, Madurai.	Subbapillai Sankaran Sankaran.	M.B. & Ch.B., Univ. Madras, 1917.	8 Dec.	Assistant, Cooch Behar District, Cooch Behar.
33	Chandrasekhar, Madurai, Madurai.	Subbapillai Sankaran Sankaran.	M.B. & Ch.B., Univ. Madras, 1917.	9 Dec.	Assistant, Cooch Behar District, Cooch Behar.
34	Chandrasekhar, Madurai, Madurai.	Subbapillai Sankaran Sankaran.	M.B. & Ch.B., Univ. Madras, 1917.	10 Dec.	Assistant, Cooch Behar District, Cooch Behar.
35	Chandrasekhar, Madurai, Madurai.	Subbapillai Sankaran Sankaran.	M.B. & Ch.B., Univ. Madras, 1917.	11 Dec.	Assistant, Cooch Behar District, Cooch Behar.
36	Chandrasekhar, Madurai, Madurai.	Subbapillai Sankaran Sankaran.	M.B. & Ch.B., Univ. Madras, 1917.	12 Dec.	Assistant, Cooch Behar District, Cooch Behar.
37	Chandrasekhar, Madurai, Madurai.	Subbapillai Sankaran Sankaran.	M.B. & Ch.B., Univ. Madras, 1917.	13 Dec.	Assistant, Cooch Behar District, Cooch Behar.

[illegible]

[illegible]* *Stress increased*

[illegible]

[illegible]

[illegible]

[illegible]

Serial number.	Name.	Father's name.	Qualifications.	Date of registration.	Place of graduation and affiliation.
207	Ustad Esm. Kumbak.	Kumbak Kumbak Esm.	M.B., B. Sc., Univ. Malaya, 1917.	1918 19 Oct.	Malaya, Tanjong Malaya, Local Post Hospital, Civil Services Hospital, Singapore.
208	Widjaja, Soetoro.	L. C. Widjaja.	M.B., B. Sc., Univ. Malaya, 1917. L.S. C.F. & S. (1917). L.S. F.R.C.S. (1917). L.S. C.F. & S. (1917). L.S. C.F. & S. (1917).	19 Nov.	Malaya, Tanjong Malaya, Local Post Hospital, Civil Services Hospital, Singapore.
209	Karim, Ibrahim.	Anthony Karim.	M.B., B. Sc., Univ. Malaya, 1917.	19 Oct.	Tanjong Malaya, Local Post Hospital, Civil Services Hospital, Singapore.

1. Total number in Part II at the beginning of 1918.

2. Number added by registration during the year.

3. Number omitted to the register.

4. Number omitted from the register during the year of the Act under which the name was changed.

5. Number removed by death.

6. Total number remaining at the end of the year.

Part III.—Containing the names of all other Medical Practitioners registered under the Medical Registration Act IV of 1914.

Serial number.	Name.	Father's name.	Qualifications.	Date of registration.	Place of graduation and affiliation.
1	Abdul Aziz Abdul.	Haji Muhammad Osman Abdul.	Hospital, Amoy, Malaya, 1917.	19 Oct.	Kuala Lumpur, Amoy, Malaya, Local Post Hospital, Civil Services Hospital, Singapore.
2	Abdul Aziz.	Haji Muhammad Osman Abdul.	Civil, Amoy, Malaya, 1917.	19 Oct.	Kuala Lumpur, Amoy, Malaya, Local Post Hospital, Civil Services Hospital, Singapore.
3	Abdul Aziz, Ibrahim.	Ibrahim, ..	Hospital, Amoy, Malaya, 1917.	19 Oct.	Kuala Lumpur, Amoy, Malaya, Local Post Hospital, Civil Services Hospital, Singapore.
4	Abdul Aziz, Ibrahim.	Abdul Aziz, Ibrahim.	Hospital, Amoy, Malaya, 1917.	19 Oct.	Kuala Lumpur, Amoy, Malaya, Local Post Hospital, Civil Services Hospital, Singapore.
5	Abdul Aziz, Ibrahim.	Abdul Aziz, Ibrahim.	Hospital, Amoy, Malaya, 1917.	19 Oct.	Kuala Lumpur, Amoy, Malaya, Local Post Hospital, Civil Services Hospital, Singapore.
6	Abdul Aziz, Ibrahim.	Abdul Aziz, Ibrahim.	Hospital, Amoy, Malaya, 1917.	19 Oct.	Kuala Lumpur, Amoy, Malaya, Local Post Hospital, Civil Services Hospital, Singapore.
7	Abdul Aziz, Ibrahim.	Abdul Aziz, Ibrahim.	Hospital, Amoy, Malaya, 1917.	19 Oct.	Kuala Lumpur, Amoy, Malaya, Local Post Hospital, Civil Services Hospital, Singapore.
8	Abdul Aziz, Ibrahim.	Abdul Aziz, Ibrahim.	Hospital, Amoy, Malaya, 1917.	19 Oct.	Kuala Lumpur, Amoy, Malaya, Local Post Hospital, Civil Services Hospital, Singapore.
9	Abdul Aziz, Ibrahim.	Abdul Aziz, Ibrahim.	Hospital, Amoy, Malaya, 1917.	19 Oct.	Kuala Lumpur, Amoy, Malaya, Local Post Hospital, Civil Services Hospital, Singapore.
10	Abdul Aziz, Ibrahim.	Abdul Aziz, Ibrahim.	Hospital, Amoy, Malaya, 1917.	19 Oct.	Kuala Lumpur, Amoy, Malaya, Local Post Hospital, Civil Services Hospital, Singapore.
11	Abdul Aziz, Ibrahim.	Abdul Aziz, Ibrahim.	Hospital, Amoy, Malaya, 1917.	19 Oct.	Kuala Lumpur, Amoy, Malaya, Local Post Hospital, Civil Services Hospital, Singapore.
12	Abdul Aziz, Ibrahim.	Abdul Aziz, Ibrahim.	Hospital, Amoy, Malaya, 1917.	19 Oct.	Kuala Lumpur, Amoy, Malaya, Local Post Hospital, Civil Services Hospital, Singapore.
13	Abdul Aziz, Ibrahim.	Abdul Aziz, Ibrahim.	Hospital, Amoy, Malaya, 1917.	19 Oct.	Kuala Lumpur, Amoy, Malaya, Local Post Hospital, Civil Services Hospital, Singapore.
14	Abdul Aziz, Ibrahim.	Abdul Aziz, Ibrahim.	Hospital, Amoy, Malaya, 1917.	19 Oct.	Kuala Lumpur, Amoy, Malaya, Local Post Hospital, Civil Services Hospital, Singapore.

Serial Number	Name	Father's name	Qualifications	Date of registration	Place of practice and affiliation
14	Amendement Fild, Agnesdemon	T. Agnesdemon Fild	Medical School College, 1891	1901.	Trinidad, Medical School, D. P. W. Dispensary, Sub-Assistant Surgeon.
15	Amis Fild ..	Paul Fild ..	Medical School College, 1891	02 ..	Georgetown, Trinidad, various districts, Sub-Assistant Surgeon in charge of the Hospital, Road 2 W. S. Dispensary.
17	Amidon, Monique.	Monique K. K. ..	Medical School College, 1891.	14 Oct.	Trinidad, Monique Charity Hospital, Sub-Assistant Surgeon.
18	Amidon Mafid ..	Charles ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
19	Amida Bar, Thomas	P. Amida Bar, Thomas	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
20	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
21	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
22	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
23	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
24	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
25	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
26	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
27	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
28	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
29	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
30	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
31	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
32	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
33	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
34	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
35	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
36	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
37	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
38	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
39	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
40	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
41	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
42	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
43	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
44	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
45	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
46	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
47	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
48	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
49	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.
50	Amida Bar, Yon	Yon Bar ..	Medical School College, 1891.	15 ..	Trinidad, General district, Local Fund Hospital, Sub-Assistant Surgeon.

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Serial number	Name	Father's name	Qualification	Date of graduation	Place of graduation and address
10	David Elias, John Baptista	Schmeyerger Elias	Hebrew Academy, Amsterdam, Holland, 1812.	1815.	Yampana, Tanjore District, Madras Presidency, Sub-Assistant Surgeon.
11	David Theodore ..	Rev. Joseph David ..	Hebrew Academy, Amsterdam, Holland, 1812.	18 ..	Madrasamam, Chingleput District, Madras Presidency.
12	David (Moses), David ..	Rev. S. & J. Green ..	Leipsig, Silesia, Prussia, 1814.	12 Oct. 18 ..	Delicat, Madras District, Madras and Chingleput Districts, Lady Assistant Surgeon.
13	D'Orsey, Joseph, Pan Velil.	Joseph	Hebrew Academy, Vienna, Austria, 1813.	10 Oct. 18 ..	Madras, Government Medical Officer, Madras Sub-Assistant Surgeon.
14	D'Orsey, Michael ..	Joseph D'Orsey ..	Medical Academy, Vienna, Austria, 1813.	10 Dec. 18 ..	Eraniel, Bangalore District, Madras District, Madras and Chingleput Districts, Sub-Assistant Surgeon.
15	D'Orsey, Vincent Adolphus	Paulus D'Orsey	Civil Medical Academy, London, England, 1818.	17 Oct. 18 ..	Stratford, Hampshire District, Madras District, Madras and Chingleput Districts, Sub-Assistant Surgeon.
16	D'Orsey, John George, Esq., 1, S. M. S.	John George D'Orsey	18 1/2 St. Stephen's School and College, 1818.	29 Nov. 18 ..	Eraniel, Madras District, Madras District, Madras and Chingleput Districts, Sub-Assistant Surgeon.
100	Doe, I. M., Constant D.	Michael William Doe.	Leipsig, Silesia, Prussia, 1813.	11 Oct. 18 ..	Thangapattinam, Madras District, Madras and Chingleput Districts, Sub-Assistant Surgeon.
101	Dorchester, Nicholas	Paulus Dorchester	Hebrew Academy, Amsterdam, Holland, 1813.	14 .. 18 ..	Yelland, Madras District, Madras District, Madras and Chingleput Districts, Sub-Assistant Surgeon.
102	Dorchester, John	Michael Dorchester	Hebrew Academy, Amsterdam, Holland, 1813.	10 Dec. 18 ..	Madras, Government Medical Officer, Madras Sub-Assistant Surgeon.
103	Dorchester, Joseph, Esq., 40, Theroval, Madras.	N. Dorchester	Hebrew Academy, Amsterdam, Holland, 1813.	14 Oct. 18 ..	Madras, Government Medical Officer, Madras Sub-Assistant Surgeon.
104	Dorchester, John, Esq., 40, Theroval, Madras.	John Dorchester	Hebrew Academy, Amsterdam, Holland, 1813.	14 Oct. 18 ..	Madras, Government Medical Officer, Madras Sub-Assistant Surgeon.
105	Dorchester, John, Esq., 40, Theroval, Madras.	John Dorchester	Hebrew Academy, Amsterdam, Holland, 1813.	14 Oct. 18 ..	Madras, Government Medical Officer, Madras Sub-Assistant Surgeon.
106	Dorchester, John, Esq., 40, Theroval, Madras.	John Dorchester	Hebrew Academy, Amsterdam, Holland, 1813.	14 Oct. 18 ..	Madras, Government Medical Officer, Madras Sub-Assistant Surgeon.
107	Dorchester, John, Esq., 40, Theroval, Madras.	John Dorchester	Hebrew Academy, Amsterdam, Holland, 1813.	14 Oct. 18 ..	Madras, Government Medical Officer, Madras Sub-Assistant Surgeon.
108	Dorchester, John, Esq., 40, Theroval, Madras.	John Dorchester	Hebrew Academy, Amsterdam, Holland, 1813.	14 Oct. 18 ..	Madras, Government Medical Officer, Madras Sub-Assistant Surgeon.
109	Dorchester, John, Esq., 40, Theroval, Madras.	John Dorchester	Hebrew Academy, Amsterdam, Holland, 1813.	14 Oct. 18 ..	Madras, Government Medical Officer, Madras Sub-Assistant Surgeon.
110	Dorchester, John, Esq., 40, Theroval, Madras.	John Dorchester	Hebrew Academy, Amsterdam, Holland, 1813.	14 Oct. 18 ..	Madras, Government Medical Officer, Madras Sub-Assistant Surgeon.
111	Dorchester, John, Esq., 40, Theroval, Madras.	John Dorchester	Hebrew Academy, Amsterdam, Holland, 1813.	14 Oct. 18 ..	Madras, Government Medical Officer, Madras Sub-Assistant Surgeon.
112	Dorchester, John, Esq., 40, Theroval, Madras.	John Dorchester	Hebrew Academy, Amsterdam, Holland, 1813.	14 Oct. 18 ..	Madras, Government Medical Officer, Madras Sub-Assistant Surgeon.
113	Dorchester, John, Esq., 40, Theroval, Madras.	John Dorchester	Hebrew Academy, Amsterdam, Holland, 1813.	14 Oct. 18 ..	Madras, Government Medical Officer, Madras Sub-Assistant Surgeon.
114	Dorchester, John, Esq., 40, Theroval, Madras.	John Dorchester	Hebrew Academy, Amsterdam, Holland, 1813.	14 Oct. 18 ..	Madras, Government Medical Officer, Madras Sub-Assistant Surgeon.
115	Dorchester, John, Esq., 40, Theroval, Madras.	John Dorchester	Hebrew Academy, Amsterdam, Holland, 1813.	14 Oct. 18 ..	Madras, Government Medical Officer, Madras Sub-Assistant Surgeon.
116	Dorchester, John, Esq., 40, Theroval, Madras.	John Dorchester	Hebrew Academy, Amsterdam, Holland, 1813.	14 Oct. 18 ..	Madras, Government Medical Officer, Madras Sub-Assistant Surgeon.
117	Dorchester, John, Esq., 40, Theroval, Madras.	John Dorchester	Hebrew Academy, Amsterdam, Holland, 1813.	14 Oct. 18 ..	Madras, Government Medical Officer, Madras Sub-Assistant Surgeon.
118	Dorchester, John, Esq., 40, Theroval, Madras.	John Dorchester	Hebrew Academy, Amsterdam, Holland, 1813.	14 Oct. 18 ..	Madras, Government Medical Officer, Madras Sub-Assistant Surgeon.
119	Dorchester, John, Esq., 40, Theroval, Madras.	John Dorchester	Hebrew Academy, Amsterdam, Holland, 1813.	14 Oct. 18 ..	Madras, Government Medical Officer, Madras Sub-Assistant Surgeon.
120	Dorchester, John, Esq., 40, Theroval, Madras.	John Dorchester	Hebrew Academy, Amsterdam, Holland, 1813.	14 Oct. 18 ..	Madras, Government Medical Officer, Madras Sub-Assistant Surgeon.

Serial number	Name	Religion	Qualifications	Date of registration	Place of birth and address
119	Elewale (Wale), Mary Caroline	Methodist	Lady Apollonia, Fort St. George, 1915.	1915.	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
120	Edward Pille, Jamesphane Thomas	J. D. Seneviratne P.D.	Hospital, Anand, Fort St. George, 1915.	14 Oct.	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
121	Elisapeta, Thomas	Methodist	Hospital, Anand, Fort St. George, 1915.	18 "	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
122	Elie, Mohammed, Ibrahim	Elie, Mohammed	Hospital, Anand, Fort St. George, 1915.	18 Dec.	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
123	Frederick, A. J.	J. H. Seneviratne	Hospital, Anand, Fort St. George, 1915.	18 Oct.	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
124	Gordon, Mohamed, Ibrahim	Mohd. Khamar Ibrahim	Hospital, Anand, Fort St. George, 1915.	14 "	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
125	Gowdappa, Raj, Chandra Sankaran	Raj. Sankaran	Hospital, Anand, Fort St. George, 1915.	18 Oct.	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
126	Gowdappa, Vela	Vela	Hospital, Anand, Fort St. George, 1915.	18 Nov.	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
127	Gowdappa, Vela	Vela	Hospital, Anand, Fort St. George, 1915.	18 "	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
128	Gowdappa, Thomas	Thomas	Hospital, Anand, Fort St. George, 1915.	18 Dec.	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
129	Gowdappa, Ibrahim	Ibrahim	Hospital, Anand, Fort St. George, 1915.	14 "	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
130	Gowdappa, Ayya, Pongal	Ayya, Pongal	Hospital, Anand, Fort St. George, 1915.	18 Oct.	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
131	Gowdappa, Ayya, Pongal	Ayya, Pongal	Hospital, Anand, Fort St. George, 1915.	18 "	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
132	Gowdappa, Ayya, Pongal	Ayya, Pongal	Hospital, Anand, Fort St. George, 1915.	18 "	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
133	Gowdappa, Ayya, Pongal	Ayya, Pongal	Hospital, Anand, Fort St. George, 1915.	18 "	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
134	Gowdappa, Ayya, Pongal	Ayya, Pongal	Hospital, Anand, Fort St. George, 1915.	18 "	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
135	Gowdappa, Ayya, Pongal	Ayya, Pongal	Hospital, Anand, Fort St. George, 1915.	18 "	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
136	Gowdappa, Ayya, Pongal	Ayya, Pongal	Hospital, Anand, Fort St. George, 1915.	18 "	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
137	Gowdappa, Ayya, Pongal	Ayya, Pongal	Hospital, Anand, Fort St. George, 1915.	18 "	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
138	Gowdappa, Ayya, Pongal	Ayya, Pongal	Hospital, Anand, Fort St. George, 1915.	18 "	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
139	Gowdappa, Ayya, Pongal	Ayya, Pongal	Hospital, Anand, Fort St. George, 1915.	18 "	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
140	Gowdappa, Ayya, Pongal	Ayya, Pongal	Hospital, Anand, Fort St. George, 1915.	18 "	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
141	Gowdappa, Ayya, Pongal	Ayya, Pongal	Hospital, Anand, Fort St. George, 1915.	18 "	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
142	Gowdappa, Ayya, Pongal	Ayya, Pongal	Hospital, Anand, Fort St. George, 1915.	18 "	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
143	Gowdappa, Ayya, Pongal	Ayya, Pongal	Hospital, Anand, Fort St. George, 1915.	18 "	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
144	Gowdappa, Ayya, Pongal	Ayya, Pongal	Hospital, Anand, Fort St. George, 1915.	18 "	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
145	Gowdappa, Ayya, Pongal	Ayya, Pongal	Hospital, Anand, Fort St. George, 1915.	18 "	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
146	Gowdappa, Ayya, Pongal	Ayya, Pongal	Hospital, Anand, Fort St. George, 1915.	18 "	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
147	Gowdappa, Ayya, Pongal	Ayya, Pongal	Hospital, Anand, Fort St. George, 1915.	18 "	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
148	Gowdappa, Ayya, Pongal	Ayya, Pongal	Hospital, Anand, Fort St. George, 1915.	18 "	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
149	Gowdappa, Ayya, Pongal	Ayya, Pongal	Hospital, Anand, Fort St. George, 1915.	18 "	Colombo, Ceylon; London, England; Fort St. George, Ceylon.
150	Gowdappa, Ayya, Pongal	Ayya, Pongal	Hospital, Anand, Fort St. George, 1915.	18 "	Colombo, Ceylon; London, England; Fort St. George, Ceylon.

Serial number	Name	Editor's mark	Qualifications	Date of expiration	Place of graduation and address
173	Asatruella Raju, Yerramanchi	Poonacha Venkata Raju	Sub-assistant Surgeon, Yerramanchi Medical School, 1913	1916, 29 Nov	Hyderabad, Kotra District, Local First Dispensary, Sub-assistant Surgeon
174	Agga Rao, Kandi	K. Panamabharani	Hospital Assistant, Yerramanchi Medical School, 1914	10 Oct	Hyderabad, District Hospital, Sub-assistant Surgeon
175	Asadi Haidi, Velpa Vaidi	A. V. Ramani	Local Dispensary, Sub-assistant Surgeon, 1915	10 "	Madanapalle, South Canara District, Women and Children's Dispensary, Lady Apothecary
176	Asaram Madhavi, Adil Puramamda	S. Parthasarathi Kothapati	Civil Apothecary, Madras Medical College, 1914	14 "	Pondicherry, District Hospital, Local First Dispensary, Civil Apothecary
177	Asaramantri Suresh, Vengalpuramamda	Srinivasa Srinivas	Hospital Assistant, Madras Medical College, 1915	9 Dec	Pondicherry, South Arcot District, Local First Dispensary, Sub-assistant Surgeon
178	Asaram Madhavi, Vengalpuramamda	P. Srinivas Madhavi	Hospital Assistant, Madras Medical College, 1915	21 Oct	Madanapalle, South Canara District, Local First Dispensary, Sub-assistant Surgeon
179	Asaramantri Suresh, Vengalpuramamda	K. V. Srinivas	Hospital Assistant, Madras Medical College, 1915	10 "	Hyderabad, District Hospital, Sub-assistant Surgeon
180	Asaram Madhavi, Vengalpuramamda	S. Srinivasa Madhavi	Hospital Assistant, Madras Medical College, 1915	10 "	Hyderabad, District Hospital, Sub-assistant Surgeon
181	Asaramantri Suresh, Vengalpuramamda	Asaramantri Suresh	Hospital Assistant, Madras Medical College, 1915	10 "	Hyderabad, District Hospital, Sub-assistant Surgeon
182	Asaramantri Suresh, Vengalpuramamda	P. Srinivasa Madhavi	Hospital Assistant, Madras Medical College, 1915	10 "	Hyderabad, District Hospital, Sub-assistant Surgeon
183	Asaramantri Suresh, Vengalpuramamda	P. Srinivasa Madhavi	Hospital Assistant, Madras Medical College, 1915	10 "	Hyderabad, District Hospital, Sub-assistant Surgeon
184	Asaramantri Suresh, Vengalpuramamda	P. Srinivasa Madhavi	Hospital Assistant, Madras Medical College, 1915	10 "	Hyderabad, District Hospital, Sub-assistant Surgeon
185	Asaramantri Suresh, Vengalpuramamda	P. Srinivasa Madhavi	Hospital Assistant, Madras Medical College, 1915	10 "	Hyderabad, District Hospital, Sub-assistant Surgeon
186	Asaramantri Suresh, Vengalpuramamda	P. Srinivasa Madhavi	Hospital Assistant, Madras Medical College, 1915	10 "	Hyderabad, District Hospital, Sub-assistant Surgeon
187	Asaramantri Suresh, Vengalpuramamda	P. Srinivasa Madhavi	Hospital Assistant, Madras Medical College, 1915	10 "	Hyderabad, District Hospital, Sub-assistant Surgeon
188	Asaramantri Suresh, Vengalpuramamda	P. Srinivasa Madhavi	Hospital Assistant, Madras Medical College, 1915	10 "	Hyderabad, District Hospital, Sub-assistant Surgeon
189	Asaramantri Suresh, Vengalpuramamda	P. Srinivasa Madhavi	Hospital Assistant, Madras Medical College, 1915	10 "	Hyderabad, District Hospital, Sub-assistant Surgeon
190	Asaramantri Suresh, Vengalpuramamda	P. Srinivasa Madhavi	Hospital Assistant, Madras Medical College, 1915	10 "	Hyderabad, District Hospital, Sub-assistant Surgeon
191	Asaramantri Suresh, Vengalpuramamda	P. Srinivasa Madhavi	Hospital Assistant, Madras Medical College, 1915	10 "	Hyderabad, District Hospital, Sub-assistant Surgeon
192	Asaramantri Suresh, Vengalpuramamda	P. Srinivasa Madhavi	Hospital Assistant, Madras Medical College, 1915	10 "	Hyderabad, District Hospital, Sub-assistant Surgeon
193	Asaramantri Suresh, Vengalpuramamda	P. Srinivasa Madhavi	Hospital Assistant, Madras Medical College, 1915	10 "	Hyderabad, District Hospital, Sub-assistant Surgeon
194	Asaramantri Suresh, Vengalpuramamda	P. Srinivasa Madhavi	Hospital Assistant, Madras Medical College, 1915	10 "	Hyderabad, District Hospital, Sub-assistant Surgeon
195	Asaramantri Suresh, Vengalpuramamda	P. Srinivasa Madhavi	Hospital Assistant, Madras Medical College, 1915	10 "	Hyderabad, District Hospital, Sub-assistant Surgeon
196	Asaramantri Suresh, Vengalpuramamda	P. Srinivasa Madhavi	Hospital Assistant, Madras Medical College, 1915	10 "	Hyderabad, District Hospital, Sub-assistant Surgeon
197	Asaramantri Suresh, Vengalpuramamda	P. Srinivasa Madhavi	Hospital Assistant, Madras Medical College, 1915	10 "	Hyderabad, District Hospital, Sub-assistant Surgeon
198	Asaramantri Suresh, Vengalpuramamda	P. Srinivasa Madhavi	Hospital Assistant, Madras Medical College, 1915	10 "	Hyderabad, District Hospital, Sub-assistant Surgeon
199	Asaramantri Suresh, Vengalpuramamda	P. Srinivasa Madhavi	Hospital Assistant, Madras Medical College, 1915	10 "	Hyderabad, District Hospital, Sub-assistant Surgeon
200	Asaramantri Suresh, Vengalpuramamda	P. Srinivasa Madhavi	Hospital Assistant, Madras Medical College, 1915	10 "	Hyderabad, District Hospital, Sub-assistant Surgeon

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Serial Number.	Name.	Patron's name.	Qualifications.	Date of registration.	Place of graduation and address.
246	Koppeswami Mahalingam, Puthussami	Puthussami Mahalingam	Medical School, Madras College, 1884.	18 Oct.	Madras, Annapuram Road, Sub-Assistant Surgeon, Madras Medical College.
247	Koppeswami Pillai, Kankarum	A. Kankarum Pillai	Medical School, Madras College, 1884.	18 Dec.	Chennai, Madras Medical College, Sub-Assistant Surgeon.
248	Koppeswami Pillai, Kankarum	C. Kankarum Pillai	Medical School, Madras College, 1884.	18 Oct.	Kankarum, Puthussami, Madras Medical College, Sub-Assistant Surgeon.
249	Koppeswami "Rao, Kankarum	K. Rao Rao	Medical School, Madras College, 1884.	14 "	Vellore (North Arcot District), Chennai, Sub-Assistant Surgeon.
250	Koravala, Channarayana, Vengal Rao	W. Vengal Rao	Medical School, Madras College, 1884.	20 Dec.	Koravala, Madras Medical College, Sub-Assistant Surgeon.
251	Koravala, Venkateswara, Vengal Rao	R. K. Vengal Rao	Medical School, Madras College, 1884.	10 Oct.	Chennai, Madras Medical College, Sub-Assistant Surgeon.
252	Krishnaswami, Vengal Rao	M. Krishnaswami	Medical School, Madras College, 1884.	17 Dec.	Chennai, Madras Medical College, Sub-Assistant Surgeon.
253	Krishnaswami, Vengal Rao	V. Krishnaswami	Medical School, Madras College, 1884.	14 Oct.	Chennai, Madras Medical College, Sub-Assistant Surgeon.
254	Krishnaswami, Vengal Rao	V. Krishnaswami	Medical School, Madras College, 1884.	10 Dec.	Chennai, Madras Medical College, Sub-Assistant Surgeon.
255	Krishnaswami, Vengal Rao	V. Krishnaswami	Medical School, Madras College, 1884.	10 Dec.	Chennai, Madras Medical College, Sub-Assistant Surgeon.
256	Krishnaswami, Vengal Rao	V. Krishnaswami	Medical School, Madras College, 1884.	10 Dec.	Chennai, Madras Medical College, Sub-Assistant Surgeon.
257	Krishnaswami, Vengal Rao	V. Krishnaswami	Medical School, Madras College, 1884.	10 Dec.	Chennai, Madras Medical College, Sub-Assistant Surgeon.
258	Krishnaswami, Vengal Rao	V. Krishnaswami	Medical School, Madras College, 1884.	10 Dec.	Chennai, Madras Medical College, Sub-Assistant Surgeon.
259	Krishnaswami, Vengal Rao	V. Krishnaswami	Medical School, Madras College, 1884.	10 Dec.	Chennai, Madras Medical College, Sub-Assistant Surgeon.
260	Krishnaswami, Vengal Rao	V. Krishnaswami	Medical School, Madras College, 1884.	10 Dec.	Chennai, Madras Medical College, Sub-Assistant Surgeon.
261	Krishnaswami, Vengal Rao	V. Krishnaswami	Medical School, Madras College, 1884.	10 Dec.	Chennai, Madras Medical College, Sub-Assistant Surgeon.
262	Krishnaswami, Vengal Rao	V. Krishnaswami	Medical School, Madras College, 1884.	10 Dec.	Chennai, Madras Medical College, Sub-Assistant Surgeon.
263	Krishnaswami, Vengal Rao	V. Krishnaswami	Medical School, Madras College, 1884.	10 Dec.	Chennai, Madras Medical College, Sub-Assistant Surgeon.
264	Krishnaswami, Vengal Rao	V. Krishnaswami	Medical School, Madras College, 1884.	10 Dec.	Chennai, Madras Medical College, Sub-Assistant Surgeon.
265	Krishnaswami, Vengal Rao	V. Krishnaswami	Medical School, Madras College, 1884.	10 Dec.	Chennai, Madras Medical College, Sub-Assistant Surgeon.
266	Krishnaswami, Vengal Rao	V. Krishnaswami	Medical School, Madras College, 1884.	10 Dec.	Chennai, Madras Medical College, Sub-Assistant Surgeon.
267	Krishnaswami, Vengal Rao	V. Krishnaswami	Medical School, Madras College, 1884.	10 Dec.	Chennai, Madras Medical College, Sub-Assistant Surgeon.
268	Krishnaswami, Vengal Rao	V. Krishnaswami	Medical School, Madras College, 1884.	10 Dec.	Chennai, Madras Medical College, Sub-Assistant Surgeon.
269	Krishnaswami, Vengal Rao	V. Krishnaswami	Medical School, Madras College, 1884.	10 Dec.	Chennai, Madras Medical College, Sub-Assistant Surgeon.
270	Krishnaswami, Vengal Rao	V. Krishnaswami	Medical School, Madras College, 1884.	10 Dec.	Chennai, Madras Medical College, Sub-Assistant Surgeon.

Serial number.	Name.	Father's name.	Qualification.	Date of registration.	Name of a previous and address.
100	Marie, Paul Phil. O. Parnapara	Chinnamoni Talai.	L.B.M.D. Hospital Amalpet, Madras	1919. 12 Jan.	Ward, South Anna Station, Madras. First Dispensary, Madras. Amalpet, Madras.
101	Marshall, David, David.	David Marshall	Lady Doreen, Madras	21 Oct.	Delhi, Madras, and Children's Hospital.
102	Marin, Mohamed.	James Marin	Hospital Madras, Madras	7 Oct.	Perin, Children's Hospital, Madras. First Dispensary, Madras. Amalpet, Madras.
103	Marshall, Phil.	M. Derrington	Hospital Madras, Madras	11 Oct.	Amalpet, Madras. First Dispensary, Madras.
104	Marshall, Joseph	Joseph	Hospital Madras, Madras	9 Feb.	Perin, Children's Hospital, Madras. First Dispensary, Madras. Amalpet, Madras.
105	Marshall, John, John.	John Marshall	Hospital Madras, Madras	14 Oct.	Perin, Children's Hospital, Madras. First Dispensary, Madras. Amalpet, Madras.
106	Marshall, John, John.	John Marshall	Hospital Madras, Madras	14 Oct.	Perin, Children's Hospital, Madras. First Dispensary, Madras. Amalpet, Madras.
107	Marshall, John, John.	John Marshall	Hospital Madras, Madras	14 Oct.	Perin, Children's Hospital, Madras. First Dispensary, Madras. Amalpet, Madras.
108	Marshall, John, John.	John Marshall	Hospital Madras, Madras	14 Oct.	Perin, Children's Hospital, Madras. First Dispensary, Madras. Amalpet, Madras.
109	Marshall, John, John.	John Marshall	Hospital Madras, Madras	14 Oct.	Perin, Children's Hospital, Madras. First Dispensary, Madras. Amalpet, Madras.
110	Marshall, John, John.	John Marshall	Hospital Madras, Madras	14 Oct.	Perin, Children's Hospital, Madras. First Dispensary, Madras. Amalpet, Madras.
111	Marshall, John, John.	John Marshall	Hospital Madras, Madras	14 Oct.	Perin, Children's Hospital, Madras. First Dispensary, Madras. Amalpet, Madras.
112	Marshall, John, John.	John Marshall	Hospital Madras, Madras	14 Oct.	Perin, Children's Hospital, Madras. First Dispensary, Madras. Amalpet, Madras.
113	Marshall, John, John.	John Marshall	Hospital Madras, Madras	14 Oct.	Perin, Children's Hospital, Madras. First Dispensary, Madras. Amalpet, Madras.
114	Marshall, John, John.	John Marshall	Hospital Madras, Madras	14 Oct.	Perin, Children's Hospital, Madras. First Dispensary, Madras. Amalpet, Madras.
115	Marshall, John, John.	John Marshall	Hospital Madras, Madras	14 Oct.	Perin, Children's Hospital, Madras. First Dispensary, Madras. Amalpet, Madras.
116	Marshall, John, John.	John Marshall	Hospital Madras, Madras	14 Oct.	Perin, Children's Hospital, Madras. First Dispensary, Madras. Amalpet, Madras.
117	Marshall, John, John.	John Marshall	Hospital Madras, Madras	14 Oct.	Perin, Children's Hospital, Madras. First Dispensary, Madras. Amalpet, Madras.
118	Marshall, John, John.	John Marshall	Hospital Madras, Madras	14 Oct.	Perin, Children's Hospital, Madras. First Dispensary, Madras. Amalpet, Madras.

Serial number.	Name.	Father's name.	Qualifications.	Date of registration.	Place of profession and address.
186	Kumpunnam Pillai, Malayan	Mathay Pillai	Reginald Medical College, 1885.	1888	Bedford, Collyer's Street, East Port Dispensary, Sub-assistant Surgeon, East Port Dispensary, Sub-assistant Surgeon.
187	Kumpunnam Pillai, Malayan	Mathay Pillai	Reginald Medical College, 1885.	1888	Bedford, Collyer's Street, East Port Dispensary, Sub-assistant Surgeon.
188	Kumpunnam Pillai, Malayan	Mathay Pillai	Reginald Medical College, 1885.	1888	Bedford, Collyer's Street, East Port Dispensary, Sub-assistant Surgeon.
189	Kumpunnam Pillai, Malayan	Mathay Pillai	Reginald Medical College, 1885.	1888	Bedford, Collyer's Street, East Port Dispensary, Sub-assistant Surgeon.
190	Kumpunnam Pillai, Malayan	Mathay Pillai	Reginald Medical College, 1885.	1888	Bedford, Collyer's Street, East Port Dispensary, Sub-assistant Surgeon.
191	Kumpunnam Pillai, Malayan	Mathay Pillai	Reginald Medical College, 1885.	1888	Bedford, Collyer's Street, East Port Dispensary, Sub-assistant Surgeon.
192	Kumpunnam Pillai, Malayan	Mathay Pillai	Reginald Medical College, 1885.	1888	Bedford, Collyer's Street, East Port Dispensary, Sub-assistant Surgeon.
193	Kumpunnam Pillai, Malayan	Mathay Pillai	Reginald Medical College, 1885.	1888	Bedford, Collyer's Street, East Port Dispensary, Sub-assistant Surgeon.
194	Kumpunnam Pillai, Malayan	Mathay Pillai	Reginald Medical College, 1885.	1888	Bedford, Collyer's Street, East Port Dispensary, Sub-assistant Surgeon.
195	Kumpunnam Pillai, Malayan	Mathay Pillai	Reginald Medical College, 1885.	1888	Bedford, Collyer's Street, East Port Dispensary, Sub-assistant Surgeon.
196	Kumpunnam Pillai, Malayan	Mathay Pillai	Reginald Medical College, 1885.	1888	Bedford, Collyer's Street, East Port Dispensary, Sub-assistant Surgeon.
197	Kumpunnam Pillai, Malayan	Mathay Pillai	Reginald Medical College, 1885.	1888	Bedford, Collyer's Street, East Port Dispensary, Sub-assistant Surgeon.
198	Kumpunnam Pillai, Malayan	Mathay Pillai	Reginald Medical College, 1885.	1888	Bedford, Collyer's Street, East Port Dispensary, Sub-assistant Surgeon.
199	Kumpunnam Pillai, Malayan	Mathay Pillai	Reginald Medical College, 1885.	1888	Bedford, Collyer's Street, East Port Dispensary, Sub-assistant Surgeon.
200	Kumpunnam Pillai, Malayan	Mathay Pillai	Reginald Medical College, 1885.	1888	Bedford, Collyer's Street, East Port Dispensary, Sub-assistant Surgeon.

Serial number	Name.	Father's name.	Qualifications.	Date of registration.	Place of graduation and address.
476	Basim Kish	Dechen Kim Sakh.	Hospital Medical College, 1914.	1912	Basim, Police Station, Port St. George.
477	Kelavandi Pithi, Under Registrar.	M. F. Ranganathan.	Medical College, 1914.	1914	Trichinopoly, Police Station, Sub-divisionary.
478	Kelavandi Pithi, Under Registrar.	C. P. Naga Pithi.	Hospital Medical College, 1914.	1914	Trichinopoly, Police Station, Sub-divisionary.
479	Kelavandi Pithi, Under Registrar.	Sanandras Pithi.	Hospital Medical College, 1914.	1914	Trichinopoly, Police Station, Sub-divisionary.
480	Kelavandi Pithi, Under Registrar.	Sanandras Pithi.	Hospital Medical College, 1914.	1914	Trichinopoly, Police Station, Sub-divisionary.
481	Kelavandi Pithi, Under Registrar.	Sanandras Pithi.	Hospital Medical College, 1914.	1914	Trichinopoly, Police Station, Sub-divisionary.
482	Kelavandi Pithi, Under Registrar.	Sanandras Pithi.	Hospital Medical College, 1914.	1914	Trichinopoly, Police Station, Sub-divisionary.
483	Kelavandi Pithi, Under Registrar.	Sanandras Pithi.	Hospital Medical College, 1914.	1914	Trichinopoly, Police Station, Sub-divisionary.
484	Kelavandi Pithi, Under Registrar.	Sanandras Pithi.	Hospital Medical College, 1914.	1914	Trichinopoly, Police Station, Sub-divisionary.
485	Kelavandi Pithi, Under Registrar.	Sanandras Pithi.	Hospital Medical College, 1914.	1914	Trichinopoly, Police Station, Sub-divisionary.
486	Kelavandi Pithi, Under Registrar.	Sanandras Pithi.	Hospital Medical College, 1914.	1914	Trichinopoly, Police Station, Sub-divisionary.
487	Kelavandi Pithi, Under Registrar.	Sanandras Pithi.	Hospital Medical College, 1914.	1914	Trichinopoly, Police Station, Sub-divisionary.
488	Kelavandi Pithi, Under Registrar.	Sanandras Pithi.	Hospital Medical College, 1914.	1914	Trichinopoly, Police Station, Sub-divisionary.
489	Kelavandi Pithi, Under Registrar.	Sanandras Pithi.	Hospital Medical College, 1914.	1914	Trichinopoly, Police Station, Sub-divisionary.
490	Kelavandi Pithi, Under Registrar.	Sanandras Pithi.	Hospital Medical College, 1914.	1914	Trichinopoly, Police Station, Sub-divisionary.
491	Kelavandi Pithi, Under Registrar.	Sanandras Pithi.	Hospital Medical College, 1914.	1914	Trichinopoly, Police Station, Sub-divisionary.
492	Kelavandi Pithi, Under Registrar.	Sanandras Pithi.	Hospital Medical College, 1914.	1914	Trichinopoly, Police Station, Sub-divisionary.
493	Kelavandi Pithi, Under Registrar.	Sanandras Pithi.	Hospital Medical College, 1914.	1914	Trichinopoly, Police Station, Sub-divisionary.
494	Kelavandi Pithi, Under Registrar.	Sanandras Pithi.	Hospital Medical College, 1914.	1914	Trichinopoly, Police Station, Sub-divisionary.
495	Kelavandi Pithi, Under Registrar.	Sanandras Pithi.	Hospital Medical College, 1914.	1914	Trichinopoly, Police Station, Sub-divisionary.
496	Kelavandi Pithi, Under Registrar.	Sanandras Pithi.	Hospital Medical College, 1914.	1914	Trichinopoly, Police Station, Sub-divisionary.
497	Kelavandi Pithi, Under Registrar.	Sanandras Pithi.	Hospital Medical College, 1914.	1914	Trichinopoly, Police Station, Sub-divisionary.
498	Kelavandi Pithi, Under Registrar.	Sanandras Pithi.	Hospital Medical College, 1914.	1914	Trichinopoly, Police Station, Sub-divisionary.
499	Kelavandi Pithi, Under Registrar.	Sanandras Pithi.	Hospital Medical College, 1914.	1914	Trichinopoly, Police Station, Sub-divisionary.
500	Kelavandi Pithi, Under Registrar.	Sanandras Pithi.	Hospital Medical College, 1914.	1914	Trichinopoly, Police Station, Sub-divisionary.

[illegible]

Serial number	Name	Father's name	Qualifications	Date of graduation	Place of graduation and address
400	Varghese Raphael, Puthampally.	Prothoman Gopal	Civil Engineering, Madras School of Engineering, 1908	1908	Coimbatore, Karnal district, India, Post Puthampally.
401	Vasanth, Theodor-persad Bhat.	T. David ..	Medical Assistant, Madras Medical College, 1911	15 Oct.	Telavai, Port H. S. Office.
402	Vasanth Pillai, Sikkalapuram.	Arakkadugan Pillai ..	Medical Assistant, Madras Medical College, 1911	11 "	Paluvathi, Coimbatore district, Madras Presidency, Sub-Assistant Surgeon.
403	Vasanth Pillai, Sikkalapuram.	Arakkadugan Pillai ..	Medical Assistant, Madras Medical College, 1911	11 "	Tiruvannamalai, Tiruvannamalai, Madras Presidency, Sub-Assistant Surgeon.
404	Vasanth Pillai, Sikkalapuram.	Arakkadugan Pillai ..	Medical Assistant, Madras Medical College, 1911	11 Nov.	Kangal, Bellary district, Madras Presidency, Sub-Assistant Surgeon.
405	Vasanth Pillai, Sikkalapuram.	Arakkadugan Pillai ..	Medical Assistant, Madras Medical College, 1911	11 Oct.	Madurai, Madras Presidency, Sub-Assistant Surgeon.
406	Vasanth Pillai, Sikkalapuram.	Arakkadugan Pillai ..	Medical Assistant, Madras Medical College, 1911	11 "	Madurai, Madras Presidency, Sub-Assistant Surgeon.
407	Vasanth Pillai, Sikkalapuram.	Arakkadugan Pillai ..	Medical Assistant, Madras Medical College, 1911	11 "	Madurai, Madras Presidency, Sub-Assistant Surgeon.
408	Vasanth Pillai, Sikkalapuram.	Arakkadugan Pillai ..	Medical Assistant, Madras Medical College, 1911	11 "	Madurai, Madras Presidency, Sub-Assistant Surgeon.
409	Vasanth Pillai, Sikkalapuram.	Arakkadugan Pillai ..	Medical Assistant, Madras Medical College, 1911	11 "	Madurai, Madras Presidency, Sub-Assistant Surgeon.
410	Vasanth Pillai, Sikkalapuram.	Arakkadugan Pillai ..	Medical Assistant, Madras Medical College, 1911	11 "	Madurai, Madras Presidency, Sub-Assistant Surgeon.
411	Vasanth Pillai, Sikkalapuram.	Arakkadugan Pillai ..	Medical Assistant, Madras Medical College, 1911	11 "	Madurai, Madras Presidency, Sub-Assistant Surgeon.
412	Vasanth Pillai, Sikkalapuram.	Arakkadugan Pillai ..	Medical Assistant, Madras Medical College, 1911	11 "	Madurai, Madras Presidency, Sub-Assistant Surgeon.
413	Vasanth Pillai, Sikkalapuram.	Arakkadugan Pillai ..	Medical Assistant, Madras Medical College, 1911	11 "	Madurai, Madras Presidency, Sub-Assistant Surgeon.
414	Vasanth Pillai, Sikkalapuram.	Arakkadugan Pillai ..	Medical Assistant, Madras Medical College, 1911	11 "	Madurai, Madras Presidency, Sub-Assistant Surgeon.
415	Vasanth Pillai, Sikkalapuram.	Arakkadugan Pillai ..	Medical Assistant, Madras Medical College, 1911	11 "	Madurai, Madras Presidency, Sub-Assistant Surgeon.
416	Vasanth Pillai, Sikkalapuram.	Arakkadugan Pillai ..	Medical Assistant, Madras Medical College, 1911	11 "	Madurai, Madras Presidency, Sub-Assistant Surgeon.
417	Vasanth Pillai, Sikkalapuram.	Arakkadugan Pillai ..	Medical Assistant, Madras Medical College, 1911	11 "	Madurai, Madras Presidency, Sub-Assistant Surgeon.
418	Vasanth Pillai, Sikkalapuram.	Arakkadugan Pillai ..	Medical Assistant, Madras Medical College, 1911	11 "	Madurai, Madras Presidency, Sub-Assistant Surgeon.
419	Vasanth Pillai, Sikkalapuram.	Arakkadugan Pillai ..	Medical Assistant, Madras Medical College, 1911	11 "	Madurai, Madras Presidency, Sub-Assistant Surgeon.
420	Vasanth Pillai, Sikkalapuram.	Arakkadugan Pillai ..	Medical Assistant, Madras Medical College, 1911	11 "	Madurai, Madras Presidency, Sub-Assistant Surgeon.

Serial Number.	Name.	Father's name.	Qualifications.	Date of admission 1915.	Place of previous education.
404	Vijayaram Chelakudi.	Ch. Srinivasulu.	Hospital Assistant, Madras Medical College, 1910.	11 Dec.	Madras, Government Medical College, Madras, Madras Medical College, Sub-Assistant Surgeon.
410	Vijayaram, Chelakudi, Pancham Appa.	Chelakudi, Pancham Appa.	" Licensed Medical Practitioner," Government Medical School, 1911.	12 "	Calcutta, Sub-Assistant Surgeon in P. G. S. No. 4124, Big Bazaar Street.
415	Vijayaram, Appa, Government Medical College.	Rameswari, Sub-Assistant Surgeon, Government Medical College, Appa.	Hospital Assistant, Fort St. George Medical School, 1910.	9 Dec.	Madras, Sub-Assistant Surgeon in P. G. S. No. 4124, Big Bazaar Street, Government Medical College.
427	Vijayaram, Appa, Government Medical College.	Vijaya Ravi Narayana Appa.	Do.	14 Feb.	Madras, Government Medical College, Sub-Assistant Surgeon.
428	Vijaya Ravi Appa, Madras Medical College.	Ravi Ravi Appa.	Chief Apothecary, Madras Medical College, 1910.	31 "	Madras, Government Medical College, Sub-Assistant Surgeon.
430	Vijayaram, Chelakudi, Pancham Appa.	T. R. Narayana Appa.	Sub-Assistant Surgeon, Madras Medical School, 1911.	21 "	Madras, Government Medical College, Sub-Assistant Surgeon.
434	Widya, Chelakudi, Appa.	George Widya.	Chief Apothecary, Madras Medical College, 1910.	21 "	Madras, Government Medical College, Sub-Assistant Surgeon.
440	Widya, Chelakudi.	James Widya.	Chief Apothecary, Madras Medical College, 1910.	21 "	Madras, Government Medical College, Sub-Assistant Surgeon.
442	Widya, Chelakudi, Government Medical College.	Thomas Widya.	Chief Apothecary, Madras Medical College, 1910.	29 Nov.	Madras, Government Medical College, Sub-Assistant Surgeon.
444	Widya, Chelakudi, Government Medical College.	James Widya.	Hospital Assistant, Madras Medical College, 1910.	10 Oct.	Madras, Government Medical College, Sub-Assistant Surgeon.
446	Widya, Chelakudi, Government Medical College.	James Widya.	Hospital Assistant, Madras Medical College, 1910.	15 Feb.	Madras, Government Medical College, Sub-Assistant Surgeon.

1. Total number in Part III at the beginning of 1915.

2. Number added by appointment during the year.

3. Number removed to the reserve.

4. Number removed from the reserve during the year.

5. Number removed by death.

6. Total number remaining at the end of the year.

Office of the Registrar,
Madras Medical Council, No. 14, State,
Madras, 20th January 1916.

J. S. S. DADLEY, M.B., B.S., & Co. (F.R.C.S.),
Registrar, Madras Medical Council.



THE FORT ST. GEORGE GAZETTE.

Published by Authority.

No. 63

MADRAS, TUESDAY EVENING, MARCH 29, 1916.

[PART, 2 no. 2 p.]

Part XXX.—Proceedings of the Imperial Legislature.

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GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

Bills introduced in the Indian Legislative Council, Reports of Select Committees presented to the Council, and Bills published under Rule 22.

The following Report of the Select Committee on the Bill to amend the Indian Tariff Act, 1894, and for other purposes, was presented to the Indian Legislative Council on the 7th March 1916:—

We, the undersigned, Members of the Select Committee to which the Bill to amend the Indian Tariff Act, 1894, and for other purposes, was referred have considered the Bill and have now the honour to submit this our Report, with the Bill as amended by us, annexed thereto.

2. The Hon'ble Sir Ishwari Nath Banerjee proposed that the duty payable under Item 41, Cotton-Flanetulle, in part 2 of the new Schedule II (Import Tariff), inserted by the Bill should be raised from 4½ pence to 6 pence. The Hon'ble Sir Ponnappa Reddy expressed his inability to accept this proposal on the ground that he was precluded from doing so by the provisions of the subject by His Majesty's Government. After discussion the majority of the Committee expressed themselves as against the proposal and the existing provision was retained in the Bill.

3. With reference to Item 41 of part 2 of the new Schedule, the Hon'ble Sir Stewart proposed that all raw material which had been collected prior to the date the Legislature will come into force should be free. After discussion this proposal was not adopted.

4. In considering Schedule III, as far as it relates to Jute, we had the advantage of consulting Mr. Mahaboy, who attended the Select Committee as an expert witness. He explained in answer to questions by members of the Committee that the discrimination made in Item 5 relating to raw Jute was made "arbitrary" was likely to be a source of difficulty, and after considering this point we decided that this discrimination should be omitted from the Bill and that "arbitrary" should be inserted in sub-head 2.—"All other descriptions"—and pay duty at the rate for that class. We have accordingly reworded the sub-heads of this item.

3. The Hon'ble Mr. Stewart held before us the view that the present state of the Tea industry was such as to justify the imposition of the export duty proposed by item 4 of the same schedule. The Hon'ble Mr. Williams-Walker expressed his inability to agree to this now and after discussion we decided to revise the existing provision in the Bill.

4. The Bill was published in the *Gazette of India*, in English, of the 4th March 1915.

5. We think that the Bill has not been so altered as to require republishing, and we recommend that it be passed as now amended.

W. S. MEYER.
W. H. CLARK.
G. H. LOWMEYER.
* ISRAHIM KASHIMTOOLA.
RAMA RAYANINGAR.
SITA NATH RAY.
J. B. ESHUNYATE.
P. B. T. GUNSON.
C. E. LOW.
F. H. STEWART.
T. W. BICKERT.

Done,
The 4th March 1915.

* In view of paragraph 2 of the Report, I cannot join in the recommendation contained in paragraph 1.

ISRAHIM KASHIMTOOLA.

The following Report of the Select Committee on the Bill further to amend the Indian Income-tax Act, 1909, was presented to the Indian Legislative Council on the 7th March 1915, A.

We, the undersigned, Members of the Select Committee to which the Bill further to amend the Indian Income-tax Act, 1909, was referred, have considered the Bill, and have now the honour to submit this our Report, with the Bill as amended by us, annexed thereto.

2. Some of our body raised the question whether it would not be possible to reduce the maximum tax payable from one anna to two paise in the paper; but, after discussion, the proposal was abandoned.

3. The only changes we have made in the Bill, as introduced, are two small alterations in its drafting.

4. The Bill was published in the *Gazette of India* in English on the 4th March 1914.

5. We think that the Bill has not been so altered as to require republishing, and we recommended that it be passed as now amended.

W. S. MEYER.
G. R. LOWMYER.
* G. M. CHITRAVAT.
FADULSOMY GOSWAMINATH.
RAJ GITA NATH RAY,
J. S. SUBBAYYAS.
W. H. COBB.
K. K. V. ARSOTHINGOT.
MEER MUHAMMAD HASAN.
T. W. BIRKETT.
LEONEL DAVIDSON.

THURSDAY,
The 24th March 1915.

*NOTE.

I raise the report subject to the note that one member pointed out in Select Committee, suggesting that the maximum assessable income should be raised from Rs. 1,000 to Rs. 1,200, but it was not thought proper to press it in view of the financial difficulties of Government, which have troubled the Legislature.

G. M. CHITRAVAT.

BILL No. 4 of 1934.

[AS AMENDED BY THE SELECT COMMITTEE.]

[Words printed in italics indicate the amendments suggested by the Select Committee.]

A Bill further to amend the Indian Income-Tax Act, 1922.

- 11 of 1934. Whereas it is expedient further to amend the Indian Income-Tax Act, 1922; It is hereby enacted as follows:—
1. (2) This Act may be called the Indian Income-Tax (Amendment) Act, 1934.
- 12 of 1934. (3) It shall come into force on the 1st day of April 1934.
- Amendment of section 4, Act II of 1922. 2. In section 4 of the Indian Income-Tax Act, 1922 (hereinafter called the said Act), for the figures "1932" the figures "1934" shall be substituted.
- Amendment of section 8, Act II of 1922. 3. In section 8, clause (f) of the said Act, after the word "and" the words "company or" shall be inserted.
- Amendment of section 21, Act II of 1922. 4. To section 21 of the said Act the following sub-section shall be added, namely:—
- "(2) Any agreement made in accordance with the provisions of this section shall be disregarded, so regards any tax already due thereunder, by any change, subsequent to the making of such agreement, in the rates at which the tax is assessable under Part II or Part IV, as the case may be, with effect from the date on which such change comes into force."
- Amendment of section 23, Act II of 1922. 5. In section 23 of the said Act, the words "during or within three months after the end of the year" are hereby repealed.
- Amendment of section 26, Act II of 1922. 6. In sub-section (2) of section 26 of the said Act, after the word and numeral "Part IV" the following shall be inserted, namely, "for preserving the procedure to be followed on application for refund of the tax chargeable under this Act".
- Insertion of new section 29A in Act II of 1922. 7. After section 28 of the said Act, the following section shall be inserted, namely:—
- "29A. No claim for refund of tax under this Act shall be allowed, unless it is made within one year from the end of the year to which the claim relates."
- Repeal of clause (a) of section 29, Act II of 1922.

Proceedings of the Indian Legislative Council assembled under the provisions of the Government of India Act, 1915 (5 & 6 Geo. V. Ch., 81).

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Tuesday, the 7th March 1916.

P R E S E N T :

The Hon'ble Sir WILLIAM CLARE, K.C.S.I., C.M.G., Vice-President, presiding, and 63 Members, of whom 46 were Additional Members.

OATH OF OFFICE.

The Hon'ble Mr. CHARLES EVELYN ARTHUR WILLIAM CROMBIE made the prescribed oath or affirmation of allegiance to the Crown.

QUESTIONS AND ANSWERS.

The Hon'ble Mr. RAMA RAYANUDAR asked:—

1. "(a) Is it a fact that in some Provinces in schools for Indian girls, English is used as the medium of instruction in the third and lower forms, while, generally, vernaculars form the media of instruction in those forms in schools for boys?"

Adoption of the vernacular as the medium of instruction in Indian schools.

(b) Has Government proposed to instruct Provincial Governments and Administrations to issue orders to educational departments for the adoption, generally, of the vernaculars as the media of instruction in schools for girls in cases where the parents so desire?"

The Hon'ble Sir C. SAKHARAN KANT replied:—

"It is understood that the Hon'ble Member refers to a girls' school which recently formed the subject of a Resolution in the Madras Legislative Council, and in which the medium of instruction in most subjects from the third standard onwards is English. The Government of India have no objection as to whether a similar arrangement is adopted in any girls' schools in other Provinces, but one must enquire if the Hon'ble Member so desires. As regards boys, the medium of instruction in forms in other Provinces below those corresponding with the fourth form in Madras is not necessarily the vernaculars. A description of the present state of affairs is to be found in the diagram facing page 71 of 'The Progress of Education in India, 1907-12,' being the sixth quinquennial review."

"It is not the intention of Government to issue any such general instruction as are suggested, but as explained in this Council on the 27th March, 1916, it is proposed, after the war, to make a reference on the subject of vernacular as the medium of instruction—a course to which the Hon'ble gentleman agreed. In the meantime, Local Governments are being addressed on the subject of female education generally."

The Hon'ble Mr. RAMA RAYANUDAR asked:—

2. "(a) Is it a fact:—

(i) that there is only one representative on this Council for both Zemindars and Gentry landholders of the Madras Presidency; and

(ii) that the Zemindars owning permanently settled estates and the Gentry landholders holding temporarily settled lands have separate and often conflicting interests?"

(b) If so, has the attention of the Government of India been drawn to the existence of such separate and conflicting interests?"

(c) If the answer to (b) is in the affirmative, do the Government of India propose to consider the question of securing the separate representation on this Council of these two different interests either:—

(i) by the creation of an additional Membership for a representative from the Madras Presidency; or

(ii) by providing that one of the two Members of this Council representing the unofficial Additional Members of the Madras Legislative Council shall be a person having substantial interest in temporarily settled lands?"

(d) If the answer to (b) is in the negative, do the Government of India propose to address the Madras Government on the subject?"

The Hon'ble Sir KENNETH CHAMBERLAIN replied:—

"It is the case that only one Member of the Imperial Legislative Council is elected by the landholders in the Presidency of Madras, the vote being that of landholders, as such, in Bombay, Bengal, the United Provinces, Bihar and Odisha and the Central Provinces. It is also the case that for the election of Members to the Provincial Legislative Council by the landlord class there are two electorates, namely those of Zemindars, and landholders other than Zemindars, respectively. When the Council Regulations were under discussion in 1909, the Madras Landholders Association, among others, represented that the interests of Landholders as a class in Madras were not identical, and hence the two electorates for the Provincial Council. At that time, however, it was the opinion of the Local Government that for the Imperial Council one electorate would suffice. The Hon'ble Member apparently desires in one way or another to secure two representations in the

Separate representation on the Imperial Legislative Council of the Madras Presidency and Gentry landholders.

Imperial Council for the hitherto existing scheme in Madras, previously with two elections, had constituted as the Council saw fit, neither of his suggested experiments is consistent with its general scheme, and, as at present advised, the Government of India do not propose to take in the matter."

The Hon'ble Mr. RAMA KATAMINGAN asked:—

Minister of the Imperial and the Legislative Councils, Madras

3. " (a) Do the Government of India propose to consider the desirability of introducing an increased scale of salaries for Sub-Judges, District Magistrate and clerks of the Registration Department in the Madras Presidency?

(b) Have the Government of India received any communication on the subject from the Madras Government? If so, do the Government of India propose to pass any orders in the matter?"

The Hon'ble Sir ROBERT CLARKE replied:—

"The Secretary of State last year sanctioned a scheme including a substantial enhancement of the rates of pay of the clerical establishment in Registration offices in the Madras Presidency. The introduction of the scheme depends, however, on the ability of the Local Government to finance it.

The Government of India have not received any proposals from the Government of Madras for raising the emoluments of Subordinate Judges or District Magistrate in the Presidency."

The Hon'ble Maharaja Sir MAYADURA CHANDRA NARAY asked:—

Minister of the Imperial and the Legislative Councils, Madras

4. "Will the Government be pleased to lay on the table the report of the Simla Improvement Committee which sat under the presidency of Mr. L. PATER, C.B., C.B., late Secretary to the Government of India in the Education Department?"

The Hon'ble Sir C. SANKARAN NAIK replied:—

"The report of the Simla Improvement Committee, 1914, is still under consideration, and cannot therefore be published at present."

The Hon'ble Maharaja Sir MAYADURA CHANDRA NARAY asked:—

Minister of the Imperial and the Legislative Councils, Madras

5. "Will the Government be pleased to state the total number of officers recruited by the Imperial Archaeological Department since the creation of the Department by Lord Curzon?"

The Hon'ble Sir C. SANKARAN NAIK replied:—

"The total number of officers recruited for the Imperial Archaeological Department in India and in England since the beginning of the year 1905 is 20, of whom, 11 are at present in the Department. A list of the officers recruited is placed on the table."

The Hon'ble Maharaja Sir MAYADURA CHANDRA NARAY asked:—

Minister of the Imperial and the Legislative Councils, Madras

6. "Will the Government be pleased to state the amount of the total annual recurring charges for the establishment of officers of the Imperial Agricultural Department, including the appointment of Agricultural Adviser to the Government of India?"

The Hon'ble Mr. C. H. A. RILEY replied:—

"I lay on the table a statement which will, if his question has been correctly understood, give the information desired by the Hon'ble Member."

The Hon'ble Sir FREDERICK CORRIJN asked:—

Minister of the Imperial and the Legislative Councils, Madras

7. " (a) Is it a fact that Trade Commissioners from the British Colonies visit the different countries of the world from time to time for the ascertainment of the possible lines of development of the Colonial export trade?

(b) Is such a Commission now in India examining the strength of the market in the interests of Canada?"

(c) Have Government considered the advisability of sending round similar missions for the purpose of studying the foreign market for Indian commodities?"

(d) If the answer to (c) is in the negative, do Government propose to make an attempt now in the abnormal conditions consequent upon the war?"

The Hon'ble Mr. C. R. LOW replied:—

" (a) Several British Colonies possess Trade Commissioners or Trade Correspondents in various countries, and the Government of India believe it to be a fact that Trade Representatives are also occasionally sent on special missions of the kind indicated in the question.

(b) The Government of India understand that this is so.

With regard to (c) and (d), the Government of India appointed an Indian Trade Commissioner in London temporarily for a few months last year, and the question of making a permanent appointment is under consideration. They have also had under consideration from time to time, the question of establishing Trade Agents abroad, but it is not possible to indicate at present, whether any action in this direction can suitably be taken."

The Hon'ble Sir FREDERICK CORRIJN asked:—

Minister of the Imperial and the Legislative Councils, Madras

8. " (a) Were Advisory Committees of Hindus and Mohammedans formed during 1914 in the Punjab, the United Provinces and other Provinces for the prevention of Hindu-Muslim riots?"

(b) If so, have the Government of India received any reports about their working?"

(c) If the answer to (b) is in the negative, do the Government of India propose to ask the Provincial Governments concerned to submit detailed reports on the working of the Committees?"

The Hon'ble Sir HARRISON CHESTERMAN replied:—

"I would refer the Hon'ble Member to the House Department Communication of the 28th December, 1904, which described the action taken and the conclusions arrived at as the result of his Resolution on the subject of consular Boards. The correspondence with Local Governments gave instances of a few Advisory Committees appointed in 1914 and briefly indicated the results achieved. There was not an encouraging as to make it expedient to call for further detailed reports upon the subject, and it is therefore not proposed to take any further action in the matter."

THE PORTUGUESE (TRIAL BY COURT-MARTIAL) BILL.

His Excellency the Commissioner-in-Chief:—"Sir, I beg to move for leave to introduce a Bill to provide for the trial, by court-martial, of foreigners for offences against the Defence of India Rules. In doing so, it is hardly necessary for me to point out that it is essential, in time of war, to deal speedily and summarily with offences committed by foreigners against the State, more especially with acts of espionage, and the collection and communication of intelligence likely to be of use to the enemy. It was with this object that an Ordinance was recently made providing for the trial by court-martial of any person other than a subject of His Majesty accused of offences against the Defence of India Rules. This Ordinance, like other Ordinances, is limited in duration to a period of six months, but the provisions contained in it will obviously be required until the end of the war. It is accordingly proposed to convert the Ordinance into an Act, and the present Bill is designed to give effect to this proposal."

The motion was put and agreed to.

His Excellency the Commissioner-in-Chief:—"Sir, I beg to introduce the Bill and to move for its second reading. The Bill being taken into consideration."

The Hon'ble the Vice-President:—"I suspend the Rules of Business."

His Excellency the Commissioner-in-Chief:—"Sir, I move that the Bill be taken into consideration."

The motion was put and agreed to.

His Excellency the Commissioner-in-Chief:—"Sir, I move that the Bill be passed."

The motion was put and agreed to.

THE INDIAN TARIFF (AMENDMENT) BILL.

The Hon'ble Sir WILLIAM MORTIMER:—"Sir, I beg to present the Report of the Select Committee on the Bill to amend the Indian Tariff Act, 1891, and for other purposes. The Report is now in the hands of Members, and I need only emphasize one little point, and that is, a slight amendment we have made in Schedule I.I.—Export Tariff."

"As I explained in my speech introducing the Financial Statement, we proposed to provide for a special rate on jute 'rejection' lower than the ordinary rate. After conferring with representatives of the Jute Trade, and having had the benefit of the attendance of Mr. Bickmore as an expert witness there the Select Committee, we are led to the conclusion that the 'rejection' form really a very small portion of the raw jute articles that will pass through the customs; that it would be difficult to distinguish in regard to them in many cases; and that, on the whole, it would be better not to put rejections in a separate category. Finally, this will be subversive to the good, more 'rejections' will now be taxed at the rate for jute of other descriptions, i.e., other descriptions than cuttings."

"There were other points on which there was some discussion in the Select Committee. The Hon'ble Sir Dinkar Kishindas proposed that there should be a 5 per cent duty on foreign-made goods that originated in the Committee as a whole, for the reasons stated in paragraph 2 of the Committee's Report. Similarly, a proposal made by the Hon'ble Mr. Stewart as respect of free railway material which had been ordered prior to the date from which this legislation is to come into force, and some suggestions he put to us that the Tea Trade was not in a condition to justify the imposition of an export duty, were not accepted by the Committee as a whole. They are referred to in paragraphs 4 and 5 of the Report."

"I should like here to take the opportunity of emphasizing a matter which I thought I had made clear previously in my speech introducing the Bill, but which I am in still a subject of misapprehension, judging, the nature, from a telegraphic communication I have received from the South Indian Chamber of Commerce. Well, in the existing regulations provided for in the Bill, the rate is 5 per cent, and this is 5 per cent of value. Obviously, in the case of a great number of articles which are subject to the treatment of price, it is able to the convenience of Government and of trade to have a value, the amount on which duty would be paid, definitely fixed from time to time. Otherwise you would have constant 'value' fluctuations in the customs, and, finally, the amount, every year and then, of different valuations of different years. So when the Indian Tariff Schedule of 1894 was framed, in the case of a great many articles, our predecessors put down a specific tariff valuation on which the customs officers were to act. It is perfectly clear, however, that valuation on which the customs officers were to act, was revised with the course of prices. If prices were to rise materially, the existing tariff valuations would be unfair to the Government as representing the community as a whole; if they were to fall, the tariff valuations would be

equal to those who have to pay the tax. Consequently, these tariff valuations come under reconsideration every year and fresh valuations are asked, the Government of India having power to do this under section 22 of the Sea Customs Act, which runs as follows:—

“The Governor-General in Council may, from time to time, by notification in the Gazette of India, fix, for the purpose of levying duties, tariff values of any goods exported or imported by sea on which customs duties are by law imposed, and alter any such values fixed by any tariff Act for the time being in force.”

The result is that all these tariff valuations that were inserted in the existing Act are now ancient history; they are of no practical value whatever, and have been superseded by other more recent valuations. When we framed the present Bill, it seemed to us that there was no use in stuffing the Government and the Legislature by putting down these ephemeral tariff valuations in the Schedule of the Bill. We shall leave them to be fixed as before, year by year, under the authority of the Governor-General in Council, but subject of course to the general enactment of the law that the duty levied must represent 7½ per cent *ad valorem*, or 2½ per cent *ad valorem*, or whatever the *ad valorem* rate may be. It is merely a procedure by which, for the benefit alike of the trade and of the Customs authorities, the Government franchise from time to time, into actual figures what the value is on which the duty shall be levied. The clause in the Bill—sub-clause (2) of clause 4—wholly governs the procedure in as follows:—

“The Governor-General in Council may, by notification in the Gazette of India, fix, for the purpose of levying the said duties, tariff values of any articles enumerated, either specifically or under general headings, in the said Schedule as chargeable with duty *ad valorem*, and may alter any tariff values for the time being in force.”

And sub-clause (3) says:—

“Different tariff values may be fixed for different classes or descriptions of the same article.”

As I explained in my speech introducing the Bill, we propose, as soon as possible after the Bill has become law, to publish under clause 4 (2) a Schedule in an alphabetical form for the convenience of the trade and of the Customs authorities, showing the tariff valuations as they were fixed at the last session in December 1915, for those articles in respect of which it has been considered necessary to fix such values, and these will remain in force till the next session. I trust I have now made it quite clear that the Scotch Indian Chamber of Commerce are under a misapprehension when they talk of “the abolition of tariff values and of the introduction of an *ad valorem* duty all round.” The duty has always been an *ad valorem* duty in these cases, and remains an *ad valorem* duty. But for the sake of convenience the value is fixed for specified periods and then revised, and this will remain the case still.

There is one more point I may notice here in case it has not been the subject of any question, and that is our 7½ per cent duty on pearls. We have received representations from Bombay stating that this will be a great hardship, in view of the fact that the bulk of the pearls are imported into India from the Persian Gulf and are then re-exported. India is then a sort of middle-man in this business, and those who object to the duty say that, by putting such a large export duty on pearls, we shall kill the trade, which will go elsewhere. Well, the Sea Customs Act provides, ordinarily, that where an article is imported and then re-exported within a definite period, 7½ per cent of the import duty will be refunded as a drawback. The article has, however, to be identifiable. Some of the authorities we have consulted say that the pearls will, generally speaking, be identifiable; others are rather doubtful on the subject. We are not therefore in a position to come to a definite decision in this matter. We propose, consequently, to keep the provision of the Schedule relating to pearls, but to prosecute our inquiries further. If we find that there would be difficulty in identifying the pearls, or that for any other reason the duty we propose will have a really prejudicial effect on the pearl trade, an effect which we have no desire whatever to bring about, why then, we shall not under section 22 of the Sea Customs Act and exempt them from duty or give them certain concessions. Now, I now beg to move you to suspend the Rules of Business in relation of the Report of the Select Committee being taken into consideration.”

The Hon'ble the Vice-President:—“I suspend the Rules of Business.”

The Hon'ble Sir G. M. K. M. M.:—“I now move that the Report of the Select Committee be taken into consideration.”

The Hon'ble Sir G. M. K. M. M.:—“Sir, the Bill before us will command general approval, although the reason why it has been undertaken is regrettable. The defect in our finances must be disgusting, especially because the Hon'ble the Finance Member thinks it is not likely to disappear for any time. Let us hope this fear is unfounded. The poverty of the Indian revenue has always been a matter of surprise and satisfaction both here and England, and there is much to be said for the view that increased expenditure in times of peace will be sufficient to cover all our liabilities. This opinion is further fortified by the fact that a close scrutiny of our public expenditure would reveal items about the paramount urgency of which question might well be raised. In difficult times like these, large expenditure on unproductive construction work would appear questionable. The explanation does not appeal to me as convincing. But a debate on the subject might convince Government, and there is no disposition in any quarter to do this. We therefore gladly accept the assurance that additional taxation has become necessary, and support the

present scheme of such taxation with the greater certainty in that it is based upon an equitable principle of distribution. And more than that: that to some extent a sign that Government is again in touch with popular opinion. The revision of the tariff has all along been demanded by us, Indians, irrespective of the question whether or not such revision is necessary in the interests of our public finance. The fact that it has now become necessary in an additional point in its favour. But the evolution of imported cotton goods from the revised tariff must be viewed with less disappointment. It is more natural to be satisfied that this Government has tried to do its justice in this matter; it is likewise a hopeful sign that, on conclusion of peace, the whole question of the cotton duties and the countervailing duties duty will be carefully considered, along with the advanced scheme of an Imperial Federation founded upon inter-Imperial preference. We look to the hon. member for India to show itself as the watchful and earnest guardian of our interests in connection of this scheme. When I moved, in 1893, my Resolution about Preferential Tariffs, I had hardly expected that the agitators would afterwards have formed themselves into a public agitation. It is natural that a Cotton Union among the different provinces of the British Empire is already in view. Let us earnestly keep the countervailing duty as far as possible at least by the repeal of the undutied cotton duties and a reasonable advance in our import duties upon cotton manufactures. From what we know of the present Yarnery and his Government, we have every confidence that they are doing their duty in imposing the new taxation under inevitable circumstances. I, therefore, beg to support the Bill, subject to such remarks as I may perhaps make in support of the amendments proposed by some of my friends."

The Hon'ble Sir FRANCIS CRAWFORD:—Sir, the circumstances of the situation both military and financial, if nothing else, have our consent to the Bill. In the crisis before us we cannot be sure of the future, and the accuracy of the Budget estimates is more or less a matter of chance. If the military necessities of the Indian Empire do not call for such extraordinary expenditures in the course of the next year, the actual expenditure will not probably exceed the estimated expenditure. But if extraordinary expenditures become necessary, the actual will far exceed the estimate. On the revenue side also the same element of uncertainty exists. So much depends upon the season and the time and even trifling movements of trade and commerce. Even the revenue from the customs duties and the export duties depend upon an adequate supply of troops, a factor always uncertain in war times, has become especially so in consequence of the new methods of warfare adopted by the enemy and the gradual extension of military operations over which Continental Powers in calculation of our future expenditure in these circumstances cannot be entirely and again. Our resources, both here and in England, must be maintained in their entirety, and any temporary depletion must be made good at the earliest opportunity. With all the careful management of our finances, for which the Hon'ble Sir William Meyer deserves all credit, we have still temporary sterling liabilities on account of the Secretary of State's borrowings. And the sterling exchange may have for us surprises in the future; so one can be sure when, how long, and to what extent the expenditure of the sale of reserve bills may have to be resorted to. These questions, as one will be realised, however official or provisional arrangements, help to add to our financial liabilities after the war. A careful survey of the whole position will thus reveal the fact that the ordinary resources of this Government may prove inadequate for our needs. However little, therefore, I may be ordinarily in support of additions to our taxes, especially when they are expected to result in a fairly big surplus, I fully believe they have become necessary, even though I hold that our commercial prosperity at the end of the war will substantially increase our revenue in some directions than one. Taxes may not after all be a surplus; the yield from the proposed taxes may fall short of the estimate; at the close of the next year, instead of having a large surplus to dispose of, we may have to face a deficit. With restricted scope for loan operations in India, and the London market practically cut off for securities to come, it would not therefore be just to fret at fresh taxation.

Now the necessity of additional taxation pressed, Government arrangements must appear well devised to every dispassionate critic. It is clear Government have done their best under His Excellency's able initiative. The taxation proceeds upon the most enlightened principles of distribution, and the Tariff Bill went upon to all as most enlightened principles of distribution, to public opinion. There remains. It is, in the first place, welcome as a corollary to a heavy tariff India has been for some time past a growing desire in the country for a heavy tariff India a remedy into its merits is unnecessary. It is obvious that, when additional taxation has been forced upon us, considerations of policy of least would justify its adoption. I do not, however, think the tariff imposed is after all so heavy. But be that as it may the Bill means a welcome decrease in our fiscal policy. The next agreeable feature of the Bill is that the have have been so adjusted as to secure the largest portion of the revenue from the rich, but the class of men who are able to bear the strain, and who owe all their wealth to the security, both inland and overseas, provided by our connection with that Government. It is certainly not my contention, neither is it the Hon'ble Finance Minister's contention, that improvements as regards details are not considerable. The Hon'ble Sir William Meyer himself admits that an enhancement in the import duties upon cotton goods simultaneously with the abolition of the countervailing duties duty would have

Council attempting pearls from customs duty under the Bill, the greatest injustice will be done to a large body of useful and law-abiding citizens who bring prosperity to the country by their industry and skill. — an glad that the Hon'ble the Finance Minister has given his assurance that he is going to inquire into the matter, and if it is found that it will raise the trade, he will attempt it.

"In conclusion, I beg to accord my warm support to the Bill under discussion, and, in doing so, I most especially thank the Hon'ble Finance Minister for accepting the suggestion of the Indian Merchants' Chamber and Bureau, submitted through you, Sir, and increasing the customs duty upon gold and silver thread and other silver manufactures imported into India from foreign countries. The conditions in competition have now been equalised for the Indian silversmiths."

The Hon'ble Mr. DAWANPOO :— Sir, I welcome this Bill, not so much for the revenue the alterations in rates provided in it will yield, but for the evidence it contains of a decided and, I hope and trust, a permanent change in the fiscal policy of this Government. The present scheme of taxation, thanks to the sympathetic initiative of the Hon'ble Finance Minister, is in agreement with the oft-repeated suggestions of the people. Public opinion in India has all along demanded that Government should have a heavy tariff, not only for purposes of revenue, but also for the protection of a likely to afford to our industries. With years the feeling has gained in strength and persistence until we have reached a stage when opinion has become practically unanimous. But as long the Government could not accede to our request, however anxious they may have been to take the suggested departure. This was, however, has facilitated the adoption of the desired policy, and now that Government has introduced the new scheme it is only to be expected that the action should meet with general and cordial approval. The I. T. public will only look forward with hope to the maintenance of the increased scale of import duties for a sufficiently long time. Should the Hon'ble Sir William Meyer's estimate at one future addition prove correct, all the additional revenue required may be easily had by judicious handling of the tariff. We should be ready to support Government if after a few years the duties now imposed have to be further enhanced.

"Sir it may be argued that even a protective tariff has its disadvantages, and under prolonged stress its utility might become obscured and the general public might become misled; but, thanks again to the Government the Hon'ble Sir William Meyer has brought to bear upon it, the whole atmosphere is so carefully planned, that the manner will not feel the weight of the imports so much as the rich. Barring two items, salt and sugar, the articles heavily taxed are exactly those which are used most by the better class—people whose restrictions and broader outlook will prove a powerful corrective of any feeling of injustice at the duties. About salt, I shall have to speak more fully later on in connection with the amendment relating to the additional tax upon it standing in my name. Sugar is undoubtedly one of the principal articles of food in India, and the increased duty upon it which at first sight appears onerous to the masses. But, in addition to the revenue given by the Hon'ble Sir William Meyer in support of the tax, Hon'ble Members will be pleased to consider that locally produced raw sugar or our finest chief article of consumption among the common people. These do not ordinarily use the imported refined sugar, and, except for use in moderate quantity on commercial occasions, that is seldom purchased by the simple villagers. Indeed, whole villages would be spared without a stock of it even in war-time days when cheap beet-sugar ruled the market. It is true, therefore, in the price of the imported article in consequence of the customs duty will have its effect upon the local staff, but the rise in the price of this best article is bound to be small. This slight rise the people should not object to pay, especially at this juncture. This is a war towards the cost at which the rich and the poor alike must contribute, and when the rich cheerfully accept the higher taxes, the poor have no just cause for complaint for the slightly increased demand upon his purse. Besides, the country has all through the past quarter of a century and more demanded that some sort of protection should be secured to the local manufactures, the development of which will contribute to rural prosperity in many parts, and when the much-needed protection is afforded by Government in the shape of heavy duties upon imported sugar, it is not for us to raise needless and groundless a slight rise in price.

"In the debate on this Bill the main points which call for serious consideration are (1) the retention of the countervailing customs duty upon Indian cotton, (2) the extension to levy the higher scale of customs duties upon raw cotton imports, and (3) the exclusion of raw cotton from the new scheme of import duties. With regard to the first two points, the Hon'ble Finance Minister has offered an explanation about the sufficiency of which differences of opinion is permissible. Clearly Government is in no doubt about the inequality of the sugar duty. Even five years ago when I moved in Council a Resolution for its abolition, indications were not wanting that Government was sympathetic, and now official opinion appears to coincide with the popular view that this duty must be abolished on principle, apart from any consideration of its economic effect upon the local cotton industry. In a general revision of the tariff it was to be expected that this would be done. It would have been well if, the duty had been abolished. The action of the Ministry's Government in preventing the abolition must be viewed with some disappointment throughout the country. The reduction of imported cotton piece-goods among the natives liable to pay the enhanced duties, again, would have secured to Government substantial support from the people, and this at a crisis when popular goodwill is of the

last importance. Here, too, the policy pursued by the Imperial Government must be characterised as narrow and shortsighted. But agitations on these points would embarrass Government, and that would not be right. It might also, to some extent, injure our cause. We must live in hope that a decision is conformity with Indian opinion and Indian sentiment will be come to after the war. It is something to know that this Government is doing its best to secure justice to India. With such powerful support the wishes of 300 millions of people cannot be disregarded by His Majesty's Government.

"With regard to new duties, the case is slightly more complicated. The Hon'ble Finance Member has drawn our attention to the fact that the market for Indian cotton has expanded in the current year in consequence principally of heavy purchases by Japan, one of His Majesty's Allies. Ours and share the consideration of the possible economic effects of an export duty upon cotton, diplomatic considerations must have induced Government to forego that duty for the present. It would be unjust to criticise Government action without knowing all the facts. In this matter, too, let us hope some satisfactory arrangement will be made on the termination of war.

"It may therefore be broadly stated that this Bill deserves the cordial support of this Council, bar the slight modification suggested in the amendments I propose to move. The whole scheme is fair, equitable and well thought out. In principle it is right. The details also have generally been settled with care and judgment. I accordingly cordially support the Bill, with the exception of two particulars in regard to which I shall move amendments."

The Hon'ble Khan Sahib MAJID MOHAMMAD SHAHI:—"Sir, I have great pleasure in giving my support to the Indian Tariff Bill, not only because, in the existing abnormal conditions, the Government is perfectly justified in proposing the additional taxation embodied therein, but also because, while opening up fresh and perfectly legitimate sources of income to the Indian Exchequer, it is calculated to afford protection to some of our indigenous industries, and to mitigate the evils of temperance. Sir, in my mind one of the most pleasing features of the Bill is to be found in the list of import duties it is proposed to levy on articles, which hitherto have found a place in the free list, and in the enhancement of the import duties proposed in connection with other articles. The broad logic of resultant facts is bringing home even to confirmed adherents of free trade in Manchester that an indiscriminate application of the doctrine of free trade, irrespective of circumstances to all commodities and to all countries, is calculated to result not only in material injury in certain respects, but also to mischief in others. It seems to me that the proposed enactment, in extending the free list and in proposing an enhancement of duty on others, is taking a step in the right direction. Coming as I do from an agricultural Province, and being myself a member of an agricultural tribe, I welcome the enhanced tax proposed to be levied on sugar and on tobacco as calculated to protect our indigenous sugar and tobacco industries. So far as the list of other articles is concerned, I entirely agree with my Hon'ble friend Mr. Dethlefsen, that the Government of India have framed this list with a great deal of discrimination, and that no serious objection can be taken to any part of it, except to one important omission. That omission has been referred to by almost every speaker who has preceded me, and I entirely endorse the remarks made by them regarding the unfortunate omission of cotton goods from the list of articles upon which import duty is proposed to be levied. At the same time, I recognise that the Government of India are in active sympathy, as was apparent from the speech of the Hon'ble the Finance Member when introducing the Financial Statement, with the wishes and feelings of the people of this country in regard to this important matter. I am authorised by the Council of the Punjab Provincial Muslim League to offer their thanks to the Government of India for their advocacy of the claims of India for greater fiscal freedom in connection with this particular question. It is unfortunately that His Majesty's Government have decided to negative the proposal put forward by our Government. Let us hope that, when after the termination of the war, this question comes in for particular respect, if not with reference to cotton goods produced within the countries lying outside the limits of the British Empire, such goods produced within the said list, unfortunately and unwelcome though it is to a very large number of the people of this country, as a war tax upon and article, and as such I am sure that the tax help experiencing the wish that, while so far as the proposed enhancement in the said duties is concerned, the time may come, some time the termination of the war, when the it is now proposed to put into law, will find a prominent place in the State-book of this country. With these few words, I cordially support the Bill."

The Hon'ble Mahomja Sir MAHOMMAD CAJIBUL NABBI of Kandahar:—"Sir, I cordially support this Bill to amend the Indian Tariff Act. We all fully recognise that an enhancement of taxation has become inevitable as a result of the enormous expenditure which is being incurred from day to day as a result of the war, which is severely taxing the resources of the Empire. The only observation I should like to make is, as regards the raising of the salt duty from Rs. 1 to Rs. 1-4 per maund. As the Hon'ble the Finance Member pointed out in his statement made in this Council on the 1st instant, the "enhancement of the salt tax has always been looked on as a reserve to be utilized when war or

other financial sacrifices should come upon us.' We are in the midst of such a calamity, and, though we may not be quite justified in opposing the raising of the salt tax, I think the Council and the country are entitled to an assurance that there will be no further enhancement of the salt tax in future years and that, at the earliest opportunity possible, the duty on salt will again be reduced to Rs. 1 per maund."

The Hon'ble Mr. RAMA RAYANMURTHY:—"Sir, the Tariff Bill demonstrates the ability of Government to find money, not only for war defences, but also for employment on the improvement of the people. The Bill is welcome in that the duties proposed have the general approval of the people. If we have to faithfully represent the people we cannot but accord our support to the Bill. There are, however, a few particulars in which improvement is both desirable and possible. As the Hon'ble Finance Member himself suggests, the exclusion of the imported cotton piece-goods from the revised tariff is a current injustice to India. But the official explanation, for which we must thank Sir William Meyer, will have made it clear to the public that the course has been adopted by Government with the sole object of averting a greater injustice to the country. Evidently action to an enhanced import duty could only be secured on condition that a corresponding excise duty should be imposed upon cotton goods manufactured in the State. This last contingency would certainly have proved a greater evil. We wish only support Government in renewed efforts after the war is over; and we hope that in any final re-adjustment of the tariff, the import excise duty should be abolished, apart from the question whether the import duties are altered or not. We attach great importance to the abolition of the excise duty."

"Sir, the exclusion from the Tariff Schedules of the machinery imported for agricultural and industrial development of the country is desirable on principle. I raised this question in Select Committees, but when the Hon'ble Member in charge of the Bill reminded me of the special needs of Government during the war, and pointed out the circumstances which the exclusion would involve, I did not press the point. I hope, however, that when Government reconsider this question after the war, this exclusion will receive sympathetic consideration."

"With these observations, I support the Bill."

The Hon'ble Mr. MAHENDR SUDAN DASS:—"The Tariff Bill is intimately associated with the Budget which was presented to this Council the other day. It is no doubt shows a change in the fiscal policy of Government. The Hon'ble Members who have spoken and succeeded we have referred to the excise duty on cotton and the import duty on piece-goods. When the Hon'ble Finance Member reintroduced the Budget, he delivered a message to this Council from His Majesty's Government, and that message was, that a controversial question like this should be avoided at this time. It was a message of peace, and at the same time this message of peace was accompanied by an assurance that when the time comes there will be a re-adjustment of the relations between India and England, a re-adjustment which India will have her proper status in the British Empire determined and defined. With that assurance, Sir, I feel it my duty to avoid making any remarks, either with regard to the provisions in the Budget, or the Tariff Bill which may be misunderstood in other parts of the British Empire. This is not the time to say anything which may be construed as proceeding from a spirit of retaliation and retribution. His Majesty's Government remain and give an assurance that the day of reckoning will come when the balance is in the Empire. It is not the time to talk of retaliation or retribution when the balance is in the Empire. It is not the time to discuss as to who contributed most towards the reconstruction of the house, and what amount of labour should be undertaken by this person and that person, all of whom are members of the house. It is our duty to do all that we can do to show that we are loyal subjects of the Empire, that we are interested in upholding the dignity, the prestige and the honour of the Empire and of our King-Empress."

"The Hon'ble Finance Member was pleased, in the concluding paragraph of his budget speech, to refer to some words in a Resolution which was passed unanimously in this Council. Though I was originally responsible for those words, those words represent the feeling of the whole country to-day as they did when I moved that Resolution."

"Sir, but duty to Indians, as to what we have been able to do, is not to be discussed now. All that we can say is, that the Hon'ble Finance Member speaks of the salt tax as a measure to be drawn upon in times of need and emergency. I should go further, and say that the life-blood of the whole nation is a nerve upon which the King-Empress has a right to draw when the interests of the Empire are in peril. And what are the poor men in India, who have no control over the Military Department and who does not control the war at the present day saying over the whole world as? next to pinning his life blood in the battle-field, what can he do better than gladly accept a tax on one of the necessary articles of daily life?"

"I am glad that the salt tax has been introduced. I do not say that the salt tax is ever a desirable tax. I do not for a moment maintain that there is any justification for the salt tax. On the contrary, the salt tax in India has always been considered as a blot on the fiscal policy of the Government of India. But the salt tax has one redeeming feature

viewed from the war standpoint; it has a feature which certainly is not to be found in any other tax. The salt tax will affect every Indian, so that by accepting the tax the poorest Indian, the youngest child, the eldest man contributes to the equipment of India to make up the deficit that has been created by the enterprise of the war, and we have the satisfaction of saying—India will have the satisfaction of proclaiming—that she is not meeting in her duty to her King-Emperor. One more I refer to the words of the Hon'ble Finance Member that the salt tax is a reserve. Yes, let this be considered as a precedent, let the present occasion be a precedent for the future, that only when the interests of the Empire are in peril let this reserve be drawn upon, but not for other purposes. That is not a luxury. There is a craving for it in human nature, I should say in nature. Even wild animals lick saline dust. It is not like other luxuries, for instance tobacco or wine. There is no danger of a man indulging in excess in salt, or getting drunk, it does not lead to any vicious habits; a Mahajan with his large income does not eat one pound of salt and the poor beggar one pint worth of salt. The necessity of the taxation lies in this fact, that nature has implanted a craving for salt in man. In India, where saline earth is to be found, the father is tempted by the ray and of the country where he was born. The country which he worships as his motherland tempts him. And what is the result? Being a poor man unable to buy salt, if he takes a little saline dust, he is sent to prison for three months or six months, and the man who sends him to prison gets a reward; whereas at a cost were imposed by law, he would be a tramp on a farm the cure is only taken into the wound and not sent to jail. Here is the acuteness of the tax. I do sincerely hope that, when peace returns, this blot on the moral policy of the British Government of India will be removed.

"For a small man like me to compliment the Finance Member on the confidence which he has reposed in the Budget would perhaps be impertinent, but I do feel it all the more because in amending the Tariff Act there was danger of putting too much taxation in the shape of export duty. If that were so after the war people might have said the contributions that India made towards the war fund came from foreigners who paid the export duty. There has been a very reasonable, cautious and careful adjustment which is not unique to India the judgment of the world that, poor country as she is, poor as Indians are, they have not been lacking in their duty to support the heavier and prostrate aid dignity of the Empire. We have done all that we could do. We have proved in the battlefields of Europe that the blood of a British subject, whether he comes from Canada or from India, has the same colour. We have proved that the heart which responds to the tone of the National Anthem is the same whether it is in the breast of an Indian or an Englishman. Let us wait for the day when peace is returned to the Empire, when the day of readjustment comes, and let it not be said then, let not any opportunity be given to any man to say then that in the days of trouble India was weighed in the balance and found wanting.

"With these remarks, I support the Bill."

The Hon'ble Mr. Srinivasa Ray Bahadur:—"Sir, considering the exigencies of the situation and the tremendous sacrifices the present war has entailed upon the British nation, I want to say that the several schemes of taxation, formulated for meeting the deficit, are wise, modest and equitable, and that the burdens of taxation have been equally distributed among all classes of people, and as such, coming here as the representative of the Indian mercantile community, I have to give my hearty support to the Tariff Bill, and to add that we, men and all, cheerfully submit to the additional taxes that are going to be imposed. But I must say that, though the Income-tax has been more than doubled in the case of higher incomes, this is hardly the time to increase and growle against it, more especially when we see that, even in the case of salt, a rising necessity of life, a slight increase has been made. But I do assure the Council that the increase is so slight that it will not have any effect in raising the price of salt, at least to an appreciable degree.

"With these few words, I beg to give my hearty support to the Tariff Bill."

The Hon'ble Sir William Murray:—"On behalf of Government I greatly appreciate the way in which our tariff proposals, which I need not say caused no great trouble and anxiety, have been received by this Council. Here is a Bill of an elaborate character involving, as far as its Schedule is concerned, material alterations in the taxation of the country, which has been received with general appreciation. I need not therefore detain the Council with a further speech. There are certain points in connection with which I might have spoken, but they will come in on subsequent amendments.

"I will only say this that I fully agree with what has been said by my friend the Hon'ble Mr. Ferozshah Carnaby and other members, as the question of the cotton import duties. These members, some of them of long experience in the Council, have recognised what the Government of India would have liked to do had they had a free hand. They have also recognised that His Majesty's Government having had to take, as I said in my Budget speech, a wider view, having taken the interests of the whole Empire into consideration, have come to a different decision. His Majesty's Government have, on this subject, sent to us what my friend the Hon'ble Mr. Das aptly called a message of reason, and also, as regards the future, a message of hope. I would earnestly appeal to the Hon'ble Member who proposes to move an amendment on this subject to consider whether, by moving that amendment, by entering into a discussion which may provoke criticism of His Majesty's Government, which later on those who utter them might

regret, he will not be doing more harm than good, whether such a course may not be against the interests of India as affecting the future settlement which will have to be entered into not in any spirit of abstract principle or ruthless bargaining on the one side or the other, but rather as a question which stands, as His Majesty's Government have put it, with the special relationships of all parts of the Empire as between one another and put it, with the special relationships of all parts of the Empire as between one another and the rest of the world—question which must therefore if it is to come to a reasonable issue, be dealt with by all sides in a spirit of conciliation and of practical give and take. Therefore, Sir, I would ask my Hon'ble friend, who has a certain amendment on the Agenda on the subject of the cotton duties, to consider carefully whether it is expedient at present to press it.

"I conclude, Sir, by once more moving that the Report of the Select Committee be now taken into formal consideration."

The motion was put and agreed to.

The Hon'ble Mr. DAMODAR.—"Sir, the amendment which stands in my name and which I now beg to move suggests that Government should dispense with the proposed addition of 4 annas per maund to the existing salt upon sale of Rs. 1 per maund. I have once anticipated to some extent by some of the previous speakers, but I propose to put my case before the Council in a different shape. I do not agree with some of the reasons which fall from the Hon'ble Mr. Dutt on the subject. It will at once be seen that this revenue question forms part of a scheme of re-adjustment of the tariff duties which has for its central object and relief of the poor masses at the expense, not of individual, but of his corporates and merchants in the first instance, and ultimately of the foreign purchasers of jute, raw and manufactured. Had the present amendment stood alone, whether any practical objection as to how the loss in prospective revenue consequent upon the elimination of the additional salt tax could be made up, it might perhaps be considered that I could not claim a sympathetic hearing either at the hands of Government or at this Council in the difficult and serious times through which we are passing. But fully alive as I am to the needs of the situation, I supplement the present recommendation by another which ought to dispel all fear of loss of revenue. Of that, however, later on."

Now, about the form of the amendment. It will be noticed that the addition to the tax is proposed to be made by executive order, as it is open to Government to do. And in the notes, the entire duty upon salt manufactured in India was to be altered by an order in Council, and that procedure has been followed on the present occasion. The proposal about the abandonment of the additional tax, therefore, to be effective must be discussed in the course of the debate on the Tariff Bill. I have accordingly taken advantage of the fact that imported salt forms a desirable article in that Bill to raise the whole issue by suggesting, that duty at the rate of Rs. 1 be levied upon that salt, *i.e.*, at the same rate at which salt manufactured in India is taxed. If this amendment is carried, the entire duty upon indigenous salt will go for free except so much as Rs. 1 per maund.

"Sir, from the observations I have made in ending my support to the Bill, it will have become abundantly clear that the proposed financial arrangements of the Government generally have my wholehearted approval. I may also say at once that, even in this matter of the additional salt tax, Government have evinced great moderation. But one of the points I beg to emphasize before the Council is, that the salt tax should be a sort of reserve with us to be drawn upon only in case of extreme necessity, after all the other productive sources of revenue have been fully utilized and exhausted. Mr. Baker, Finance Minister in 1865, justified his action in reducing the salt duty, *inter alia*, thus:—

"The feature which specially commends itself to me in the reduction of the duty is the large and valuable financial reserve which it lays by for a lean year."

"Then there is the consideration that the salt tax weighs upon the poor. All classes have to pay this tax, it is true, but the major portion of the revenue from it is contributed by the poorest sections of the community by reason of their numerical preponderance. That in a proposition which does not require elaborate elucidation, I will only cite the authority of Lord Curzon in my support. In 1895, in justification of the partial reduction of the duty upon salt, he observed—

"What is the tax that touches all classes down to the humblest? It is the salt tax."

Again, after referring to the principle that surpluses should be utilized to afford relief to the people, he remarked—

"And who are the people of whom I speak? They are the patient, humble millions, toiling at the well and of the plough, knowing little of indigence, but very painfully aware of the narrow margin between efficiency and indigence. It is to them that my heart goes out. They are the real backbone of our economic prosperity. They give us nearly 20 millions sterling per annum in land-revenue alone, or about one-fourth of our entire receipts."

"Now putting the two extracts together, we get to the fact that, in Lord Curzon's authoritative opinion, the revivification of the salt tax meant relief to the masses. The converse is likewise true, and the fact should be frankly acknowledged that any addition to the salt tax per se tends to press upon the masses. This is a matter of self-evident proof. As Finance Minister Mr. Baker pointed out in 1865, every reduction in duty up to that year had been followed by increased consumption, and every enhancement in duty had checked the rate of increase in consumption. The movement of trade in the subsequent period confirms the truth of the assertion. Unless an additional duty of eight annas was felt by

the people, it would not have had in the past a restrictive effect upon the annual assessed advance in consumption. In 1880, the salt tax was enhanced by 8 annas a maund. The rate of increase in consumption during the following quinquennium immediately fell from 668,000 maunds a year to the previous period to 212,000 maunds a year. On the other hand, the salt duty was reduced once in 1893 and again in 1900, and in the Financial Statement of 1904 the effects of the successive reductions were described in the following language:

"Under salt, we had made what seemed to be a liberal allowance for the probable increase of consumption due to the reduction of the duty last March. The results have, however, surpassed our anticipations. By the end of February the income of salt had exceeded those of the corresponding period of the previous year by 1,438,000 maunds, and we now expect that this figure will have risen to 16 lakhs of maunds by the end of the year. This advance follows on a very large increase of 1,750,000 maunds which occurred in 1904-1905, by which time the first reduction of duty made in 1901 had come into full effect."

If past experience and the history of the several changes in the salt tax be any guide to the future, it may be asserted that an additional duty of 4 annas a maund will in the same way proportionately offset consumption. And that contingency would meet upon the revenue, and it may be that the actual realization will fall short of the Budget estimate. But that is the third point which demands the attention of this Council. And all the three points together warrant the conclusion that it will be more politic to leave salt untouched for the present. When I come to deal with the second amendment, I shall be able to satisfy Hon'ble Members that we have not exhausted the other sources of revenue. The estimated revenue of £250,000 can be raised in other ways which, while sparing the masses, will not cripple the economic resources of the country. But I cannot dilate upon this aspect of the question now.

"Sir, it is only fair that I should mention two other points which must be considered by the Council in this connection, and they follow apparent lines of thought. The one is founded upon sympathy with the masses, and the other derives its force from an inequity at the humanity enjoyed by them from the general scheme of contributing towards the cost of the war. It is argued that the pressure of the abnormal financial conditions due to the war may compel us to impose upon salt even a higher duty. When that contingency arises, the rise in price will be so sharp as to be distressing to the poor. It is far better therefore that the enhancement should be gradual, and in this view of the case the additional duty of 4 annas is right. Sir, I concede there is apparently something to be said for this contention. I will not say that the contingency is hypothetical. But, assuming for argument's sake that it is imminent, I submit that, in the interest of the ignorant masses, frequent or even successive alterations in salt duty must be discouraged. Such changes only introduce some uncertainty in the market, render a stable basis of calculation difficult, and help the middleman to fill his pockets at the expense of the poor customer. The theory of gradual enhancement does not hold good in salt duty. There is always considerable speculation in the market, and the real effect of taxation upon prices is, for some time at least, obscured by the operations of bulls. The Hon'ble Finance Member has himself referred to the speculative changes of salt in expectation of this enhancement in duty. It is a matter of common knowledge that, for every slight rise in duty, the price of salt goes up out of all proportion to the additional tax. Only a few weeks ago, at important times the price of salt became double of what it was before. The imports have doubtless been less for some time; but making allowance for all factors, it is difficult to believe that the inflation in prices was right. Far better, therefore, that the duty which is found absolutely necessary should be levied all at once than that successive additions should be made to the existing duty. This last course will only lead to large accumulations in the hands of the speculators which can never be advantageous to the poor. When stocks are held up prices naturally rise."

"But, wherever divided opinion may be as to the question of the relative merits of gradual enhancement and sharp enhancements, I would draw normal consideration of the question of the suitability of the salt tax in the light of the principle I have submitted to the Council, that this tax should be treated as a reserve to be utilized in the last resort. Judged in that way the time for enhancement has not come. We have certainly not exhausted our other sources of revenue. I would therefore ask Hon'ble Members to decide that the proposed enhanced duty should be abandoned, let be as the understanding that I undertake to show in connection with the second amendment that the revenue can be raised in other ways."

"The other points, namely, that the poor must contribute to the State Fund along with the rich at this time, hardly needs elaboration. Were it a fact that the agriculturists do not pay towards the cost of administration, including defence, anything except the Land-revenue, even then they would be entitled to consideration, because the Land-revenue alone accounts for one quarter of our revenue. But it is not a fact that other taxes besides the salt tax do not reach them. Three people at least contribute to the revenue from the various duties. The bulk of the excise revenue and of the revenue from stamps is derived from them, and they contribute a substantial portion of the railway revenue."

"Sir, I have no other submission to make before I place this amendment formally before the Council. With all the additional taxation provided in the Income-tax Bill, and the Indian Trust Bill or also by executive order the Hon'ble Finance Member expects to close next year with a surplus of £1 million. And this figure greatly exceeds the expected revenue from this tax of 4 annas assessed upon salt. What is the difficulty then of

disputing with the tax? Without it there will still be a surplus of \$400,000. The estimated salt tax is wanted only to swell the surplus, and that is a principle of taxation to which few will be found to subscribe. Thinking with a view to provide a surplus is in itself a policy of doubtful wisdom, and when the article selected for such taxation is a commodity of prime necessity like salt, it becomes indefensible. I accordingly move,—

"That in column 4 headed 'Rate of duty' against item 33, Part II, new Schedule II, for the existing entry against that item, the figures '1-0' shall be substituted."

The Hon'ble Sir GEORGE DICKSON:—"Mr. the Government has my support. The Hon'ble Member represents, to a large extent, the popular view, and there is much to be said in its favour. I do not think the extra 4 times a pound will force up prices exorbitantly high. The Hon'ble Mr. Dicksbury, too, does not justify the proposed change on this ground. He has said in the speech he made this morning that when the salt have cheerfully accepted their responsibilities, the Government should not grumble if there is a slight increase in the poor man's burden. But efficiency of salt being one of the principal conditions of healthy existence both for man and cattle, too great care cannot be taken to see that the duty upon it is not raised without the gravest necessity; in other words, salt should be taxed as the last resort. This contingency, in the opinion of some people, has not arisen. There are still other sources of revenue not fully used up. I would, therefore, request Government to consider if this tax could be withheld, and the loss of revenue that may be caused by accepting this amendment might be made good by raising the tax on some other commodities."

The Hon'ble Sir GEORGE DICKSON:—"Sir, I am actively in favour of retaining the salt tax at the present figure of 1s 1d per cwt, and I have given notice of a Budget Resolution to that effect. I did not anticipate that the question of the salt tax would be raised in connection with the TARIFF BILL."

"The increase in the rate of the salt tax is made under the Salt Act, which gives Government discretionary powers to regulate it up to a maximum of, I think, three-and-a-half pence. I therefore thought that as no legislation was necessary for the increase of that tax, the proper procedure would be to move a Budget Resolution on the subject. And, Sir, that would have facilitated matters. We would have known by that time whether the Tariff Act was passed in its entirety with or without any modifications, and whether the Income-tax Act also was passed. We would have then known what the state of the Budget Estimates for the ensuing year would have been, and it would have helped us to consider the question of salt taxation on the same basis after fixing up all other items. However, as the subject has been raised on the present occasion, I do not wish to dilate upon these matters, as the whole scheme of increased taxation will have to be considered. I will confine myself on the present occasion by saying that I am in favour of retaining the salt tax at 1s 1d per cwt, and I beg to submit that there are very strong reasons in favour of it. But, with your permission, Sir, I will raise that question when dealing with my amendment, and when speaking on the Income-tax Bill. At present all I wish to say is, that I am in favour of retaining the salt tax at 1s 1d."

The Hon'ble Pundit MADAN MOHAN MISHRA:—"Mr. Vice-President, I give my hearty support to the amendment which is before the Council. It seems such a pity that a Budget which is marked with so much sanity and consideration, as the present Budget is, should have one feature in it which is exposed to serious attack. I do not know that there have been many Budgets which have been received with so much general satisfaction as the Budget which Sir William Meyer has presented to this Council. That seems to me an extra reason why the amendment should be passed on the attention of the Government. I do not wish to cover the same ground which has been traversed by my friend Mr. Dicksbury. I think two points are clear. In the first instance, there are other articles upon which a duty can be imposed more justifiably than upon salt. In the second place, as it is after all a surplus which is being provided for, the surplus might be a little less than what is provided for in the Budget. On both these grounds, I beg Government to take the matter seriously into consideration. There can be no dispute that the amount by which it is proposed to increase the salt duty is moderate. It has been fixed very considerably, and for that the Finance Member and the Government of India are entitled to our gratitude. But what I submit, and several other members have submitted, is that there is not such a clear need for putting this extra burden upon the poor, and that therefore the matter might well be reconsidered. This is hardly the time, speaking on an amendment to this Bill, to go into the general question of whether the amount that has been budgeted for was actually necessary, whether by further economies, by a further general retrenchment of expenditure, the amount could not have been reduced by a little. It is settled that this amount must be found, we are entitled to say that, as there are other articles upon which the duty might more reasonably be increased, and other ways in which the amount needed may be found, the duty on salt should not be increased. I hope the Government will take this matter into serious consideration, and not throw out the amendments as they are presently thrown out solely because the thing has once been settled."

The Hon'ble Sir WILLIAM MEYER:—"Sir, I have greatly admired the ingenuity by which Mr. Dicksbury has succeeded in getting the salt duty within the scope of the present discussion. There is, however, one development which, with all my friend's ingenuity, he has not perhaps quite appreciated, or the Council either. The Schedule, as it stands,

says that imported salt shall be subject to the same rate of duty as is imposed by executive order of the Governor-General in Council on salt which is produced in India. Well, we have already issued a notification that salt produced in India is to be taxed at Rs. 1-4 per maund. Mr. Dalhousie now proposes that, in this Schedule to the Tariff Bill, we should limit the rate of duty on imported salt to Rs. 1 a maund, and therefore he is giving a preference, I am sure not deliberately, to the imported article. That of course is a debatable rather than a practical point, for I have no doubt Mr. Dalhousie would argue that, if his proposal were carried, the Government would be necessarily led to amend the article rate sheet, but I mention it as an instance of what may happen if you do not very carefully consider amendments which you have to suggest, and if you do not consider their eventual as well as their immediate effects.

"I have shown in my speech on the Financial Statement that the taxation of salt is not a matter which the Government of India have taken up lightly or haphazardly that it was subject after careful consideration that we made the small rise which, since Hon'ble Members have admitted, will set its final effect prices much; and, even so, that the taxation will be lower now than it was nine years ago in a period of peace, and far lower than it was in the time of Lord Curzon, from whom Mr. Dalhousie has quoted. I must remind the Council that, at the commencement of Lord Curzon's Viceroyalty, the salt duty stood at Rs. 2½ per maund. It was reduced to Rs. 2 in 1903, and to Rs. 1½ in 1908, shortly before Lord Curzon left office. The reduction to Rs. 1 took place later. It has been admitted by the House of the amendment that one object of these successive reductions of salt tax—has quoted one of my predecessors, Sir R. Baker, so that effect—was to provide a financial reserve against lean years. I gather, however, that he thinks that the years are not yet sufficiently lean to justify our drawing upon this reserve. Well, if so, he is very hard to please. We had a big deficit in 1914-15, we have another big deficit this year through, thanks to the exemplary conduct of our railways, it is not so large as was originally anticipated; and we have a still larger deficit to face in 1916-17. We have got, besides that, a load of temporary debt which we incurred rather than impose taxation before we felt actually obliged to. Well, I say a position like this is emphatically a position in which we are entitled to draw on our salt reserve, and so far from the drawing being unjustifiable, I can claim some credit to the Government in that they have taken so little from salt. The Hon'ble Member quoted statements by predecessors of mines as to the immediate effect of the reduction of salt duty on prices, and he argued therefore that there will be a counter-effect through an enhancement. Certainly, after the reductions from Rs. 2½ to 2 and Rs. 2 to 1½, the Government of India had evidence that these reductions of duty were materially affecting both prices and consumption. But now let me quote what was said by my predecessor in respect of the year 1908-09, shortly after the salt duty had been reduced to its existing pitch of Rs. 1. In introducing the Financial Statement for 1908-09, and in dealing with the Revised Estimate for 1908-09, Sir Guy Playfair Withers had in comment on the salt revenue, which was considerably less than had been anticipated in the Budget, and he said:—

"Ever since the recent series of reductions in duty began six years ago, there has been a steady annual increase in consumption. A point, however, seems now to have been reached at which the purchasing power of the people is affected much more by agricultural conditions than by the purely nominal rate of duty."

I think that this applies still; that prices and consumption are affected much more by other circumstances than by the small rise which the duty itself brings about. For example, Mr. Dalhousie talked of the large increase, recently, in the price of imported salt. That is partly due to considerations of freight—that is special conditions caused by the war; and any increase which is contingent on the rate of duty will be trivial compared with what may be brought about by the fluctuation of freight. I am happy to believe, however, that the supply of imported salt will presently reverse its general proposition. I may remind the Council, Sir, that, as "every cloud has a silver lining," I believe that the rise in the price of Liverpool salt has materially enhanced the demand for Madras salt, and probably for Northern India salt also. Mr. Dalhousie, in dealing with the financial aspect, has two strings to his bow. I will ride in general terms, as he has himself done, to the amendment which he is going to move as to join, and by which he offers to supply the Government with the revenue that they would lose under his present proposal. We shall come to that amendment in due course, but it is only fair to the Council that I should say now that we have considered the matter, and we think that by imposing export duties, amounting approximately to 5 per cent on the salt trade, we are doing as much as we can reasonably do. That if we were to double the duties, as Mr. Dalhousie proposes, we should diminish the volume of trade to an extent which would inevitably hurt the producers, the Bengal ryots.

"Then the Hon'ble Member says, 'Oh, but apart from that you have too much money; you have a surplus of a million pounds, you should have less; you can do with 800,000.' I can only say, as responsible for the finances of India, that I could not possibly agree to such a proposal at a time like this when we are subject to all sorts of unforeseen contingencies. We have to prepare very much in the dark in some cases as regards our estimates. At the Hon'ble Sir F. Dalhousie's suggestion, put it very well a little time ago you must have provision in circumstances in which ordinary data do not apply. Take the current year, for instance, we had a large increase in military expenditure which had to be accepted as a matter of necessity. Lastly, railway receipts rose to an extent that no-

reasonable guess could have predicted beforehand; if anybody had said a year ago that railway receipts would have reached their present figure, he would have been laughed at. We have had then, to provide for an increase in military charges which has been more than counterbalanced by railway receipts. But supposing it had not been so, supposing that against the increase in military charges, railway receipts had only come to very much what we expected in the Budget—well, we should then have had a deficit of about 4 millions this year. In the year for which we are legislating, 1916-17, we don't know what a day may bring forth; we may have to make further provision for military charges—circumstances may easily occur in which we may have to add to them; and on the other side, railways may not prove so successful from a financial point of view, also as the Hon'ble Sir Frederick Curzon has indicated, our Customs revenues may fall to a larger extent than we have anticipated, and there is the question of the morocco. We have anticipated a normal South-West season: we hope that it may be so—may, that it may be abundant; but it may be that it will be another failure.

With all these contingencies before us, with no possibility of borrowing from home, and with a large load of temporary debt hanging over us, we should not be doing our duty to the country if we were to say that we can sail safely through with an estimated surplus of only £600,000.

"For these reasons, Sir, I am unable to accept the amendment."

The Hon'ble Mr. C. V. RAMANUNJACHARI:—"Sir, it seems to me that this amendment relating to the duty on imported salt can be generated from the question relating to the increased tax upon salt manufactured in this country. The rate of duty on the former is as follows:—the rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place." Under section 7 of the Act the Government in Council is empowered to impose an excise duty not exceeding Rs. 5 per hundred. Under that section a notification was issued on the 1st of this month increasing the duty by 4 annas per hundred, and the Tariff Act says—and the present Bill retains this provision—that those being this automatic relation between excise duty and the duty on imported salt, the latter duty is also increased to the same extent. If the amendment is accepted, it puts an end to this relation. The amendment says that in column 4 headed "Rate of duty" against item 30, Part II, new Schedule II, for the existing entry against that item the figure "10" shall be substituted. It does not in the least affect the notification issued by the Government of India on the 1st of March this year. If we accept the amendment, we get rid of the entry which establishes a relation between the two kinds of duties. I believe to what extent this is a mischievous dual principle, namely, that the duty on imported salt should be the same as the duty on salt manufactured in India. If we get rid of this mischievous principle, I do not see that any serious consequences will follow, that Government revenues will lose or that the amendment will produce the disastrous consequences which the Hon'ble the Finance Member has humorously pointed out. Without going into the question whether Rs. 1 or Rs. 1-4 is a fair tax, or into the general question of the expediency of an assessed duty on salt manufactured in this country. I feel I am in a position to support this amendment because it is virtually and by necessary implication, gets rid of a serious dual principle."

The Hon'ble Kishan Behadur MAHOMMED SHAIKH:—"Sir, I would appeal to my Hon'ble Friend Mr. Dadabhai to withdraw the amendment which is now before the Council. My reason for making that appeal to him is this—that if the figure which he suggests should be substituted for the words which find place in the fourth column as against this particular head, the result will be that, supposing after the termination of the war the Government of India is in a position to reduce the salt tax to a figure below Rs. 1, then in that case a further amendment to this Indian Tariff Act will have to be introduced in this Council in order to set matters right. Now, whereas such an amendment as regards salt manufactured in this country can be brought about by merely an Order in Council, to give this Council the trouble of introducing an amending Act each a short time as one or two years after the passing of the present Act, would be opposed to all notions of sound legislation."

"So far as the views of the Hon'ble Mr. Acharya are concerned, I do not propose to discuss them at all. The object which my friend Mr. Dadabhai has in view is my hearty support, but I think it can be achieved in a much better way, as suggested by the Hon'ble Sir Hanuman Rahimtoola, in the form of a Resolution in connection with the Budget. The method adopted by Mr. Dadabhai will result in two things: first, it will reduce the duty in imported salt unconscionably, and, in the second place, it will necessitate a further amendment of the Indian Tariff Act if, after the termination of the war, the Government is in a position to reduce the salt tax by means of an Order in Council. Under these circumstances, I think that the view taken by Sir Hanuman Rahimtoola is really the better of the two."

The Hon'ble Mr. DONNER:—"Sir, I am afraid I cannot add very much to what I have already said on this very important subject. The Hon'ble Finance Minister has rightly taken exception to the form of my amendment, but I think that to a certain extent the explanation which I propose to offer has been partly given by my friend the Hon'ble Mr. Acharya. It was my great desire that a full discussion on this very important subject should take place, and that the Government should be in possession of the opinions of the non-official Members of this Council regarding it. There was no other way of having this

discussion in the debate on the Tariff Bill, except by putting my amendment in the form in which I have presented it. I am of opinion, and the Council will agree with me, that as these Bills were brought up for final discussion, if any practical or useful result was to follow, it was necessary that this discussion should take place before the Bills became the law of the land. The discussion on this subject on the 15th instant would have been only of an accidental character, and would not have helped either the non-official Members or the Government in any way. It was for this reason, and in order to get a hearing in time, that I drafted my amendment in that manner, perfectly confident that if Government removed the extra duty on imported salt, they would necessarily have to reduce the duty on Indian salt. It would have been an inconsistent position for Government to take up to continue the duty on Indian salt and to throw up the duty on imported salt. Stayed by this consideration I framed my amendment in its present form, and there was no desire as suggested by the Hon'ble Finance Minister, to put imported salt on a footing of advantage.

" Now, Sir, as regards the merit of my amendment, I must say that I heard with the greatest interest and with very great respect what has fallen from the Hon'ble Finance Minister, but I must say that I was not able to agree with him in the conclusions he has drawn. His justification, Sir, for the imposition of this tax is, that he had last year by default in the anticipated revenue. It has been further contended that the duty, though increased, was actually lower than it was nine years ago. Is that any answer to the principle of the tax? I have pointed out that, according to the deliberate proceedings made by the Government from time to time, it is settled that this tax is to be kept as a reserve in case of urgent necessity. I am afraid the Hon'ble Finance Minister has taken a very pessimistic view of our financial position. I believe that at the end of the year there will not be any deficit; but I expect, as a result of all these loans, there will be a large surplus. I am sure the Hon'ble Finance Minister does not want this Council to believe that in leaving this function and in estimating this Budget, the exact revenue that would be yielded by this additional taxation has been counted upon. I have been in this Council for some years, and if my knowledge counts for anything, I have found that in all Budgets in estimating the revenue, the Government allow a margin of ten per cent., and I have no doubt that if that margin is taken into consideration, the revenue which would be obtained from the general increase of taxation would be very considerable.

" The Hon'ble Finance Minister has very rightly referred to one subject on which I am entirely in agreement with him. He has stated that we are anxious to what extent our military expenditure is likely to increase. I quite see the force and the wisdom of this remark. I well believe it is possible that developments on the frontier or other causes might lead to extra expenditure; but it would have been better if the Hon'ble Finance Minister had taken the Council into his confidence, and had made it clear in his opening statement, that he required this money for future expenditure in connection with our frontier and other difficulties.

" Sir, at this stage it would not be possible for me to go into the other Resolutions. I have placed a constructive scheme before Government. I do not ask that our revenue should be less in any way. I freely acknowledge, and I am fully conscious of, the fact that we are at present in a state of crisis. Everything in our power should be done to husband our resources and to collect the available revenue; and we must be prepared for any emergency that may arise. But, by a little more care we could have redistributed our taxation in such a manner that it would have yielded the revenue which the Government want without in the least causing any difficulty, oppression or inconvenience to the masses.

" Sir, I know the fate of my amendment: it will be lost. But my chief object in bringing it forward was, that my Hon'ble friend the Finance Minister should not be tempted next year to put a further additional duty on salt; that he should be aware of it and he should know the opinions of the country and of the Non-official Members of this Council in this matter. I think it our duty to help Government in every possible manner; we are pledged to support the Government. The whole country wants that our schemes should be carried, and that all possible sacrifices should be made by us. We are prepared for anything; we do not wish to cause any embarrassment to Government by showing to the foreign public that officials and non-officials to-day are divided on any important matter. From these considerations, I withdraw my amendment; but I hope that the Hon'ble Finance Minister will be pleased to bear in mind that behind this amendment there is a large volume of public opinion which considers that the tax is excessive and entirely unjustifiable.

" With these few words, I will ask you, Sir, to give me permission to withdraw my amendment."

The amendment was, by permission, withdrawn.

The Hon'ble Sir INAYAT RAHMUN.—" Sir, I beg to move—

" That in column 4 headed 'Rate of duty' against Item B1 Textile Fabrics, Part II, new Schedule II, for the figure and words '3 per cent' the figure and words '6 per cent' shall be substituted."

" In moving this amendment I take due note of the aspect which the Hon'ble Finance Minister has made to me not to press it. I would have willingly acceded to that appeal were it not for the fact that I am placing this amendment before the Council with more than one object. The principal object with which I wish to place this amendment before the meeting, is to give expression to the views I hold in regard to the scheme of additional

taxation which is under the consideration of this Council, and I cannot very well therefore exempt the appeal and not place my amendment before the meeting. The other object with which I wanted to place this amendment before the meeting, was in connection with the pathetic admission of helplessness which is contained in the Finance Minister's budget and eloquent Statement, and with which I entirely sympathize, particularly so, as the position is that the Government of India have the advantage of representation and hearing before a final decision is reached by the Secretary of State, while we, the Non-official Members, have to submit to the decision in some cases arrived at by the Government of India on our Resolutions without knowing our opponent. But, in view of our own helplessness, you can appreciate that we cordially sympathize with the helplessness of the Government of India in this particular respect.

"I wanted also to add that we gratefully acknowledge the service which the Government of India has done to the people of this country in correctly representing the views of the public before the Secretary of State in this matter, and I hope that in future they will continue to reflect the public opinion in India and prove to the entire of the Secretary of State the strong views and convictions held by the people of this country in fiscal and in economic matters. Sir, in view of the appeal made, I will largely modify the remarks I intended to make in connection with this aspect of the question. I recognize the desirability of not raising any acrimonious or contentious discussion on the attitude adopted in regard to the custom duties by the Secretary of State. If I have another opportunity, I will reserve my remarks for that occasion.

"The reason why I have brought forward this amendment is to provide the necessary additional revenue for the purpose of bringing about an equilibrium in the Budget estimates for the coming year. The estimated deficit is £2,620,000. The estimated revenue from the amendment of the Tariff Act will be £2,246,000, so that there will still remain a deficiency of £394,000 between the estimated deficit and the additional revenue obtained under the Tariff Act. As I said, my second object is bringing forward this amendment to provide the necessary additional revenue of over £390,000 which will be secured by my amendment if carried, and in that way our expenditure and our revenue will be equalized. I do so for this reason. I wish to submit that, having secured equilibrium in our finances, there is no justification for either the amendment of the Income-tax Act or the increase of the salt tax. If you agree, as I want the Government to agree, by my amendment, the additional revenue of £390,000, bringing the total revenue up to the total estimated expenditure, we will have a Budget with practically the same amount of revenue and the same amount of expenditure, and the case for further taxation in regard to income-tax and salt duty would then, in my opinion, not stand. Sir, I do not propose to deal with that question on the present occasion, but I will reserve my remarks to oppose the principle of the Income-tax Bill, and I will then try to explain why I feel that the Budget estimates, where expenditure and income are equalized, or even where, if my amendment is defeated, after I have offered the additional revenue it would be best in the interests of Government as well as the country, to have a deficit Budget of £390,000. The responsibility for the deficit will be theirs if they reject my amendment, because I am providing by this amendment the additional revenue which they require from a source, as it is remembered, in regard to which the Government of India are themselves agreed, and in regard to which there is practically a unanimous feeling in the country. So that the position that arises is this. The Government of India says to this Council and announces that their Budget estimates show that during the next year there will be a deficiency of £2,620,000; their revenue proposal is agreed to the Tariff Bill will bring in a revenue of £2,246,000, and they therefore want £390,000 more to make up the deficit and a million more for the surplus. It is for that reason that they want an increase in the Income-tax and an increase in the salt tax. Sir, I beg to submit that we, the Non-official Members are quite willing to agree to provide the necessary funds by additional taxation, in the course of your estimated deficit, that is £2,620,000, and that the difference between the estimated deficit and the revenue under the Tariff Bill can easily be made up by increasing the duty on textile fabrics imported into India, both from Great Britain and Japan by the same standard of increase to which every other commodity is going to be subjected. If that is carried, then there is an equilibrium between revenue and expenditure, and no more reasons for an Income-tax increase or for the salt tax increase except to provide a surplus. As I said, I do not wish to go into that question on the present occasion; I will deal with it in opposing the Income-tax Bill. My present object is to offer to Government in the shape of this duty—a duty which, as I have already stated, is favoured by the Government of India and is acceptable to the country—additional revenue free, that source. Sir, it appears to me that it is rather hard that when the Government of India want the revenue, when the country is willing to agree to give them that additional revenue from a source which is agreeable to themselves, that they should be deflected from doing so and in that way necessitate the proposal for the increased salt tax. I should like to point out that the refusal of the Secretary of State to allow us to get £390,000 from this source is really responsible for the increase in the salt tax against which so much feeling has already been expressed in this Council. The revenue from the increase in the salt tax is £600,000, while from this source anything between £550,000 and £580,000 may well be expected, so that this refusal is tantamount to ordering an imposition of an additional 25 per cent on the salt tax, a thing which I do not think, Sir, in my opinion, be justified. Sir, I am reserving myself respectfully in

view of the appeal made to us, but if for any reason the standard of increased taxation is applied to textile fabrics—that is to say, under the present standard of import duties we are levying a 5 per cent of ad valorem duty on imported goods while textile fabrics pay only 3½ per cent—if the standard is going to be increased and we are to have an all-round increase of 2½ per cent in the standard, raising it from 5 to 7½ per cent, all I want is that the same standard should be applied to textile fabrics. Under a standard of 7 per cent the rate of duty for textile fabrics is 3½ per cent. I therefore say that, when the standard is raised to 7½ per cent, the rate of duty on textile fabrics should be raised to 5 per cent, that is a general rate of 2½ per cent all round.

"Then, Sir, be it remembered that this increased taxation is for revenue purposes. Under ordinary conditions there would have been hardly any justification for increased taxation. Under present conditions India, along with other dependent parts of the British Empire, has suffered and is suffering in consequence of the war, and it is because of war conditions that justification is found for increased taxation for purely revenue purposes, to make up a deficit in our expenditures. Surely, Sir, that was one reason why, under present conditions, with a Cabinet Ministry and a Secretary of State, the son of the Government itself, we might have been allowed to arrange our resources in accordance with the statements of the Government of India and the sentiments of the people of the country. We are asked to await the readjustment that will take place after the war in regard to our fiscal matters. Sir, hope is eternal and we live in hope, but I do trust—I am not dealing in detail with the question that has been advanced—that the Government of India will speedily bring to the notice of the Secretary of State that the taxing in the country is slowing and resisting an honour of fiscal freedom, and that they will not be satisfied by any reasons of the kind that have been advanced now and in the past, that their desire that India shall economically rise and be free to levy taxation in directions most suitable to themselves, to their views and to their sentiments.

"Sir, I trust that my amendment will be accepted, and that we will have a Budget in which the revenue will balance the expenditures, and there will be no additional taxation—no increase or salt. For these reasons, Sir, I will put my amendment to the Council, in the hope that the financial re-arrangement that will be ultimately adopted by the Government of India will be such as to be acceptable to the people of this country. I say, in conclusion, any that if for any reason it is impossible for the Government of India to accept the amendment, I should very much like them to consider an export duty on raw-cotton in order to give them sufficient to make up the deficit, on condition that there shall be no increase in either the income-tax or in the salt tax."

"With those remarks, I beg to place my amendment before the Council."

The Hon'ble Member MOUNT MORRIS:—"I support the amendment which has been moved by my Hon'ble friend Sir Deshbandhu. I know very well that with the expression of opinion which we have before us of the Hon'ble the Finance Member of the Government of India, there is absolutely no chance of this amendment being accepted by His Excellency as it is constituted. And yet if I think it my duty to join with my friend in supporting it, it is only to record a protest, a respectful but firm protest, against the action of His Majesty's Government in this matter."

"Sir, we fully realize the position of the Government of India. We feel grieved to them for having placed our view of the matter fully and clearly before His Majesty's Government; but we wish that His Majesty's Ministers, the Secretary of State for India and others who ought have advised him in this matter, realized how their refusal to permit the Government of India to make a material advance in the import duties as regards in India. They have done so on the ground that, in their opinion, the raising of the question at the present time would create a revival of controversies at a time when they specially desired to avoid them, and that this might prejudice the ultimate settlement of the larger issues raised for the war. But if, Sir, they give us an idea of the way in which the settlement of these larger questions after the war is to be made, I much any that I do not feel happy or hopeful. Here is the present crisis, when in order to meet the new demands which have to be met owing to the conditions generated by the war, the Government of India have to resort to additional taxation. They have to resort to taxation not in one direction but in various directions, to taxation from top to bottom; to taxation which, it may be said with perfect truth, does not have one single axis introduced in this country. If at such a juncture, the Government of India made an appeal to the Government of England to allow them to increase the import duty on certain goods, as the import duty on numerous other articles was being increased, there could not be a more reasonable, a more just, request made to them. And what is the reason for which 'his request has not been granted?' Because, say they, there is likely to be a controversy over it, it is a controversy is not avoided by refusing a reasonable request. It would have been avoided to a far greater extent if His Majesty's Ministers had recognized that this was the time when, in view of the war, the Government of India had recognized that they should in future have allowed us to increase the duty on cotton goods."

"It has been said, Sir, that after the war, the question of an inter-imperial trade is to be taken up, and in that connection one of the speakers, the Hon'ble Sir Deshbandhu Chatterjee, referred to the question of Preferential Tariffs. Might I warn my friends that they should be under no delusion as that connection? That they should clearly realize what that which means? I will refer them to what was said in one of the Preferential

Tariff Reform League pamphlets a few years ago on this subject. I quote from an article in the "Indian Year Book," in which it is stated:—

"Some idea of the direction in which a scheme of Inter-Imperial Preferential Trade would tend, so far as India is concerned, may be gathered from the following extract from the Official Handbook of the Tariff Reform League:—

"Preference would mean to India that the United Kingdom and the Colonies would give free entry to Indian tea, coffee, sugar, wheat and all Indian staple products; and it would mean to us that the Indian import duty on a large number of British manufactured goods would be either abolished or reduced."

That shows that that is one of the directions in which the ultimate settlement may come about. But I do not want to allow my judgment on the question before us to be affected too much by a consideration of what may possibly happen, because nobody can feel certain what will happen. I wish, however, to say that His Majesty's Ministers in England would have inspired greater hope and confidence in the minds of Indians regarding the character of the ultimate settlement of the larger issues after the war, if in a matter in which the Government of India, supported by the Indian public, have for the last 30 or 40 years asked for freedom of action, they had allowed them that freedom, allowed them to increase the import duty on cotton goods, when they felt it their duty to increase them. It is not, Sir, that they send manufactured cotton goods to India who would have had to bear the burden of the increased duty. It is the people of India, the consumers, who would have had to bear it, to pay a larger price for the articles on which the duty was levied. But they would not be the poorest of the poor, but the richer classes who consume the finer imported fabrics. From every point of view, therefore, His Majesty's Ministers should have allowed the Government of India, who are in possession of all the facts of the case, who are in possession of the opinion of the public of India, to increase the import duty on cotton goods when they considered it to be just and equitable in the circumstances at the time to do so, and we cannot too strongly protest against their refusal to do so.

"With these remarks, I support the amendment proposed by my Hon'ble friend opposite."

The Hon'ble Sir WILLIAM MENZIES:—"Sir, I had hoped that after what I said a little time ago, the Hon'ble Sir Franklin Robinson would consent to drop this amendment. My appeal has been ineffective, so he has thought it his duty to press it, principally as I gather, in order that he may air his objections to paying increased income-tax, objections which might have been more suitable on another occasion. I have however nothing to complain of in the tone of his speech, or in that of my Hon'ble friend Pandit Mahan Mohan Malaviya. But the matter is a practical matter. The Council have said that the Government of India would have been glad had they been able to increase the import duty on cotton goods, but His Majesty's Government, for reasons of Imperial policy have said it is not desirable to do this at present. Ultimately, however, under the Hon'ble Sir Franklin Robinson's own report to us, we in India too, in political and Imperial matters, subordinate to His Majesty's Government at home. We must look at facts as they are, not as he might wish them to be. We cannot, therefore, accept an amendment which involves practically going against the views expressed by His Majesty's Government. We cannot possibly do that. Supposing even a state of things in which the official machinery might become impervious, and such an amendment could be got through, what would happen? We should have to drop the Bill altogether, because the Secretary of State would certainly veto a Bill which contained a provision of this sort. So that the proposal is not really practical."

"The Hon'ble Sir Franklin Robinson says that his object in pressing this amendment is to get sufficient money just to meet the deficit, and therefore to drop the salt tax, and above all the income-tax. Well, on the first point, I do not accept the statement. But supposing we had had our way in this matter, suppose we had been able to increase the duty on imported cotton goods, I fear that we should necessarily have raised a full £2,000,000 from the customs instead of £1,000,000. We should have had to consider other matters. I will say this, that the Government of India would certainly not have been a party, at a time when increased taxation was necessary, to leaving the salt-tax alone in the matter of income-tax. Whatever had happened we should have put on the tax there."

"Then I must protest against the implication that it is His Majesty's Government that is specifically responsible for the increase in the salt tax. As I said when replying to another amendment just now, we considered it only safe that we should have a fairly large surplus for the current year, and towards that the increase in the salt tax is a contribution. It is not right that the Council should assume that if we had been able to tax cotton goods we should have the salt tax would necessarily have remained as it was before. I cannot agree with hypotheticals. The Council won't expect me to do so. But I do stand against the unfairness of branding His Majesty's Government, so to speak, as being specifically responsible for the increase in the duty on salt. I trust that now the Hon'ble Sir Franklin Robinson will withdraw his amendment, but if not, I must ask the Council to reject it."

The Hon'ble Sir LAWRENCE BATHURST:—"Sir, I will be very brief in replying to the debate on this amendment. There is one particular point to which I crave your leave to refer and that is in regard to the reply given to the statement

made by me that but for this refusal to allow additional taxation on textile fabrics the salt tax would not have been necessary. Sir, the scheme of additional taxation in the Financial Statement as lucidly expounded to us, as I said before, by the Hon'ble Sir William Meyer is that there is an Imperial deficit of £2,600,000, and that the additional revenue proposed to be recovered is £3,600,000, leaving a surplus of £1,000,000. Does it not stand to reason, in view of these facts, that if you had from £500,000 to £600,000 of additional revenue from the increased taxation on cotton fabrics, you would have a corresponding reduction in other directions? Does it not follow, in view of the opinion held by the Hon'ble the Finance Minister that the salt-tax should be taxed on the income-tax should therefore remain, that the necessary and logical conclusion would be that, if you could have secured an additional 5 or 6 hundred thousand pounds from cotton fabrics, you would not have increased the tax on salt? I think that the conclusion is so apparent that it cannot be disputed. Even assuming that a case exists—which I think does not—for getting a surplus is a year like this by additional taxation, how can you have from 5 to 6 hundred thousand pounds to be obtained from this additional duty, and then with the great sympathy which the Hon'ble Sir W. Meyer really has for the poor, the tax on salt would have been knocked on the head. Therefore, by refusing to assent to as represented by the Government of India, in spite of what the Finance Minister has said, I remain unconvinced and attribute this increased taxation to the refusal of His Majesty's Government. Sir, I know that the Government of India are subordinate to His Majesty's Government. It is no new thing; the Non-official Members have been constantly and repeatedly told that, though they call themselves the Government of India, they are, in reality, the agents of the Secretary of State, and that as such they have got to carry out the orders and the mandates of the Secretary of State. That is, it will be conceded, for a country of the dimensions and importance of India, a very humiliating position; and if we, the Non-official Members, have been and are in severe and out of season pressing this point, it is in the firm conviction that our considered views will have ultimately the desired effect of having the Government of India, being really the Government of India, co-operating with us the Non-official Members, and justifying such measure in answer to our criticisms and not sheltering themselves behind the orders of the Secretary of State. Sir, that is a conviction pre-eminently to be desired, and I may assure you, Sir, that we, the Non-official Members, will keep on pressing the point to give more powers to the Government of India in order that the administration may be carried on in co-operation between the officials and the people of the country. If this subject comes up repeatedly before this Council for consideration, it will be argued because we mean to bring it constantly and repeatedly before this Council. Sir, I have given an opportunity to Government to get the additional £500,000 they need to make up the deficit. If they will not have it, if they will not have Mr. Dalhousie's amendment for additional salt duty, if they do not want additional revenue from the sources we indicate and which we are prepared to pay, I hope that they will, when I oppose the income-tax increase and the salt tax increase, give me sympathetic hearing and agree, for reasons which I propose to advance, that no case exists for any increase in these directions. At all events, if there is a case, the Government of India are themselves responsible in refusing to take the £500,000 which we are ready and willing to offer to them to make up the deficit. For these reasons, Sir, I will not withdraw my amendment; I will let it be defeated, because I wish to show, and I hold that the responsibility of rejecting it is the official majority."

The amendment was put and negatived.

The Hon'ble MEMBER MR. HANMAN MALAVIA:—"Sir, in view of the discussion on the previous amendment, I beg leave to withdraw the amendment that stands in my name, namely:—

"That in column 4 headed 'Rate of duty' against item 81, Part II, new Schedule II, for the figures and words '2½ per cent,' the figures and words '1½ per cent' shall be substituted."

The amendment was, by permission, withdrawn.

The Hon'ble Mr. DALHOUSIE:—"Sir, it is unnecessary for me to press this amendment now. I may say that I particularly selected jute as I got the cue from the able speech delivered by the Hon'ble Mr. Stewart, as President of the Bengal Chamber of Commerce on 25th February last, when referring to the expected export duty, he pointed out that the "proposed tax as a source of raising revenue, is not at all an obstructing proposition." But as my amendment about the reduction of salt duty, has been withdrawn, I now formally withdraw this amendment also usually:—

"That in column 4 headed 'Rate of duty' against items 1 and 2, new Schedule III, the following amendments shall be made, namely:—

1-4	shall be substituted for	..	..	..	6-10
4-8	" " " "	"	"	"	3-4
20-0	" " " "	"	"	"	15-0
32-0	" " " "	"	"	"	15-0"

The amendment was, by permission, withdrawn.

The Hon'ble MEMBER MR. HANMAN MALAVIA:—"Sir, I beg to move—

"That in new Schedule III, after item 3, the following item shall be inserted:—

'3A. Wheat — Indian wheat of 85½ lb. average weight | 0 4'

I see from the figures mentioned by the Hon'ble the Finance Member in his speech, that last year a profit of about 22 lakhs was made on the transactions on wheat. The proposal which I put forward would bring in about 25 lakhs at export duty. If it were not for the fact that a profit of £100,000 was made last year, and as I understood from the speech of the Hon'ble Finance Member, that it is proposed to keep up the same arrangements this year, I would not have proposed an export duty on wheat at this time. If the wheat scheme is to continue, then I submit it would be a better policy to impose an export duty on wheat. We have an export duty on rice, and it is desirable that we should have an export duty on wheat for two reasons, firstly, because it will bring us a fair amount of revenue which we need, and secondly, because it will help somewhat to keep down the price of wheat in the country. In the speech of the Finance Member we are reminded in many places that it was largely in the interests of the Indian consumer that the wheat scheme was taken up and is to be continued. My proposal will work towards the same end. Of course, we do not want any wheat of ours to go to the enemy; we want it to go to the United Kingdom, and to those whom the Government of His Majesty wish to help; we want that policy also to be kept up, but if that policy is kept up, and if about 25 lakhs or so is to be made as profits of that policy, it seems to me that the Government might well recognize the propriety of putting an export duty of 4 annas a maund on wheat. With these remarks, I leave the amendment in the hands of the Council."

The Hon'ble Mr. Low:—"Sir, I regret that I must oppose this amendment. The Hon'ble Pandit Madan Mohan Malaviya has stated that, in his opinion, an export tax is possible in its condition in the wheat scheme. I trust I correctly understood him in his statement, for it filled me with a certain amount of surprise. It was explained by you, Sir, in your place in this Council about a year ago, under what circumstances the Government of India found it necessary to undertake the conduct of the wheat scheme."

The Hon'ble Pandit Madan Mohan Malaviya:—"May I interrupt my friend for a moment? I do not wish that any arrangements under which our wheat is exported in His Majesty's Government, and at their wishes in other countries, should be altered. I do not in the least desire that it should be left to anybody and everybody to export wheat wherever he liked. I only wish that an export duty should be imposed on wheat without prejudice to the present arrangements. My suggestion does not go against them; it seeks to impose an export duty on wheat without disturbing the present arrangements for regulating its supply to selected places and people."

The Hon'ble Mr. Low:—"I fully understand this suggestion which underlies the Hon'ble Member's amendment, and I defend the position on that basis. We have first of all to consider what will be the incidence of the proposed tax from the point of view of the person who, I shall presently show, will really be affected, namely, the producer. Without entering into any such vexed questions as to what is a fair price for the producer to expect, I do not think anybody will quarrel with me if I take as an assumption the price of wheat at Rs. 3-5-0 a maund at an up-country, Punjab, wheat market like Ludhiana. The Hon'ble Member's proposed tax of 4 annas on the maund on that amount would come, if I am correct, to something like 7 per cent. Now, that is from one point of view a heavy tax, and from another and perhaps more important point of view, as I shall explain later, by no means heavy enough to amount to what the Hon'ble Member has in mind. I have said that the producer in this country is the man who will have to pay that tax. I do not think I need labour the point at any great length. All over the world, large wheat-producing countries like Australia, Argentina, the States, Canada, and, in ordinary times of peace, Russia, grow enormous areas of wheat, mostly or very largely in some cases with a view to export. Their financial and transport arrangements are highly organized, far more highly organized than in this country; freight for many of these are a good deal less, and in the case of Canada of any rate, if not in other countries, the quality of wheat is superior to that grown in India."

"The Indian producer is, therefore, competing against these people for the sale of his wheat, and if we superimpose a tax, that is a tax of 7 per cent, it is quite obvious that the deficiency will have to be met by him. Other people will continue to charge their present prices for the wheat that they send to England; India will be able to charge no more for her wheat; the Indian producer will therefore receive so much less, viz. 7 per cent. It is not an uncommon result of such a discouragement, in fact a result which may be predicted in the long with some degree of confidence, to find a reduction in the wheat area in India. I do not say a large reduction but some reduction; I don't think that is a prospect which the Hon'ble Member would care to contemplate, and I don't think that his proposal to protect what I may call the wheat-growing industry at the expense of the wheat-producing industry would be obtained, and the figures for wheat cultivation after the lapse of any 5 to 10 years would exhibit a reduction which would not be to his satisfaction. During the last 15 months especially, the Government of India have tried to strike a fair and just balance between the claims of the producer and the claims of the consumer; and I think the Hon'ble Member will admit that the Government of India will not show any reluctance in making this attempt or being deterred by the magnitude of the schemes or the complications involved in doing their best to this end when they think it really necessary. The really high prices of this time last year compelled the

Government of India to step in; the Hon'ble Member asks us to follow, whether wheat prices are high or low; to limit the producer 7 per cent at the expense of the consumer. I think it will be admitted that the proposal is utterly a fair one. I used at the beginning of my speech that the Hon'ble Member's proposed tax was in some points of view too low. I ask you to consider the position that would arise with the really high prices in England which have been from time to time in force during the past year. Prices have been as high—I am speaking from memory—as 62 to 68 shillings a quarter; a 7 per cent tax on this would be absolutely ineffective, it would require a tax of many times 4 annas to have the influence which the Hon'ble Member no doubt desires. I admit of course that his proposal does suppose the maintenance of existing safeguards in respect of restrictions of exports and their control and direction, but we have really to rely on the restriction of exports against high prices; at the case of medium and low prices the sole effect of this duty would be to let us say to inflict an unfair tax on the producer. The only means of dealing with the situation by means of an export tax would be to have the export tax a sliding one, either on the difference between Indian and English prices or on Indian and on English prices. Sufficient reasons were given in your speech last year, Sir, to show the impossibility of this from the disturbance of trade that would result, and the undoubted complications and the meddling of the market. The Hon'ble Member has, I think, alluded to the tax on rice, or if he has not he will correct me; at any rate some Hon'ble Members have done so during this morning's discussion. I will explain the position in regard to the export duty on rice. It was imposed at a time when the Government of India were under the firm impression that India had a monopoly of the export of rice; that we were known to very far from being the case; however, the tax remains and now it is the fact among others that rice is a much more widely grown crop than wheat, and that a larger proportion of it is consumed in the country, not very much harm has resulted from it; for that reason the Government of India have decided to let sleeping dogs lie, and have not touched it. We don't, however, want to embark on a fresh experiment of the same sort in regard to wheat. We have had sufficient experience of the wheat trade during the past year to be quite certain that the result will be undesirable from the point of view of the Indian producer, and unsatisfactory from the point of view of the Indian consumer. For these reasons, Sir, I must ask the Council to reject the amendment."

The Hon'ble FAKIR MAJID KHAN MALATIA:—"Sir, I desire to point out a certain inconsistency in the attitude of the Government of India on this question. I find that grain and pulse imported into the country has to pay a duty of 2½ per cent ad valorem. In the speech of the Hon'ble the Finance Member introducing the Financial Statement, he said:—"While taxing grain and pulse at 2½ per cent in ordinary circumstances, the Government will be prepared, when necessary, to consider the question of exempting them by executive order in famine years." I find from the Schedule at page 10 that grain imported into the country is liable to a duty of 1½ per cent ad valorem. If a duty of 7½ per cent is levied on flour and of 2½ per cent on grain and pulse which are imported into the country, is it very unreasonable to suggest that there should be a duty of 4 annas in instead on wheat which is exported out of the country? Government knows and the Council knows that wheat is the staple food of a large portion of the people, and that the rise in the price of wheat has been a source of real hardship to the great bulk of them; the price of wheat in India has gone up by leaps and bounds. But there has not been anything like a corresponding rise in the incomes of the people. In other countries to which our wheat is exported, the average annual income per head of the population is several times greater than the average annual income of the Indian people. Therefore the great bulk of the consumers in India are put to a great disadvantage in wheat being allowed to be exported free of any duty. I readily concede that if my proposal were accepted, it would impose a certain amount of restriction on the profits which the producer at present earns. I put forward the proposal with that result clearly before my mind's eye. And I am humbled to deny so by the Government of India. There are several passages in the speech of the Hon'ble Finance Member in which he has been good enough to say that the wheat amendment has been kept up on the interest of the consumer, and I think, Sir, that that is the right policy to adopt. In no country can the Government allow any one section of the community to derive unreasonably large profits at the expense of the other sections of the community, particularly where food-stuffs are concerned. For these reasons, I wish the Government would accept my proposal. But I am clearly, first it will not be passed today. I beg the Hon'ble Finance Member and the Government of India, however, to take this proposal into consideration, and, if possible, to accept it, when they are framing their Budget next year. I recognise that from one point of view, this is not perhaps the right time to press the proposal. I will not, therefore, press it at present; but I do ask the Government to take the matter into consideration next year, and to take up a position which would be both consistent and reasonable and which would command itself to the general conscience of wheat in India. I do not press the amendment."

The amendment was, by permission, withdrawn.

The Hon'ble Mr. WILLIAM MERRIN:—"I am sure, Sir, that the Bill be passed with the slight amendment introduced as it by the Select Committee."

"I think I may congratulate the Government and the Council on the business-like way in which the Bill has been dealt with here, and on the fact that we have been able to

carry this very urgent measure into law. We have been able to do so in a reasonably short time, and at the same time have satisfied all reasonable objections. I may also, as I said before, congratulate the Council on the ready acquiescence that the Sebegahs have received.

"I now move that the Bill be passed as amended by the Select Committee."

The motion was put and agreed to.

The Council here adjourned for lunch.

THE INDIAN INCOME-TAX (AMENDMENT) BILL.

The Hon'ble Sir WILLIAM MARSH.—"Sir, I beg to present the Report of the Select Committee on the Bill further to amend the Indian Income-tax Act, 1886.

"The Report is in the hands of the members. We have made one or two small alterations in drafting to make things more clear, and Sir G. M. Chittenden has pointed out that the Select Committee has asked the point that the maximum assessable income should be raised from Rs. 1,000 to Rs. 1,200, but the Committee thought this was out of place in view of the financial difficulties of Government. This is a time for increasing taxation, and not for tinkering with taxes, or portions of taxes, already levied.

"I now move, Sir, that you will be pleased to suspend the Rules of Business to admit the report of the Select Committee being taken into consideration."

The Hon'ble the Vice-President.—"I suspend the Rules of Business."

The Hon'ble Sir WILLIAM MARSH.—"I now move that the report of the Select Committee be taken into consideration. I need not say more as the merits of the Bill than what I have already said in my speech introducing the Financial Statement and in that introducing the Bill itself."

The Hon'ble Sir GANESANATHA CHITTSWORTH.—"Sir, I beg to support the Income-tax Bill. The only points on which I need address the Council are three. In the first place, it is necessary that it should be made clear that the scheme of enhanced taxation which the Bill embodies is accepted by the country as a way measure. Such taxation cannot be tolerated as a restriction of normal conditions. It should, therefore, be distinctly understood that I support it only as a temporary arrangement for strengthening the hands of Government during the war. In the next place, I think the assessable maximum should be raised from Rs. 1,000 to Rs. 1,200, in view of the large increase of a professional salary in the cost of living. It is reasonable that some consideration should be shown to the poorer middle classes with fixed incomes which have deteriorated in value through the abnormal rise in prices. I suggested the amendment in Select Committee, but for reasons which appeared to me reasonable, it could not be incorporated in the Bill. I hope, however, Government will consider the point after the war is over and the financial condition improves. Lastly, in order that the higher rates do not press heavily upon the poorer holders of securities, it is absolutely necessary that the procedure for claiming a refund should be simplified, and I hope that this will be done by the rules framed in accordance with the rule-making power that has been provided in the Act."

The Hon'ble Sir SARATHI RAMASWAMI.—"Sir, as I indicated in the course of the previous debate to-day, I rise to oppose the increase in the income-tax proposed by this Bill. I beg to submit that there is no case for any increase in the income-tax at present. I do not wish, Sir, to be misunderstood. I was not opposed in principle to the increase in the income-tax or in the salt tax if there was justification for it. My objection on the present occasion is, that no justification has been made out for either increasing the income-tax or raising the salt tax. In dealing with this point, I will have to go a little exhaustively into the financial position of the Government of India. Looking at it as a whole, it appears to me that the salt tax has been levied, so I have already contended, to make up the deficiency in the Tariff Bill due to smuggling cotton piece-goods from the necessary increase of 2½ per cent. I now contend that the increase in the income-tax, which represents a revenue of £200,000, is to provide Government with a surplus, which is estimated at a million pounds. I therefore oppose the increase in the income-tax, primarily as the ground that it is proposed to be levied for the purpose of giving Government a surplus. Now, Sir, in connection with that, my submission is that at a time like the present when the country has suffered so much in various directions in consequence of the war, the requirements of Government in the shape of additional taxation should be confined to the actual expenditure estimated by them, and that anything beyond an equilibrium between revenue and expenditure ought not to be sanctioned. To levy, at a time like this, additional taxation for the purpose of providing a surplus appears to me to be totally inadmissible. I will deal with the reasons which the Hon'ble Finance Member gave in support of wanting a surplus, after I have pointed out why, in the first instance, I think that the strength of the financial position of the Government of India is so great that no justification can be satisfactorily placed in favour of taxing even the so-called well-to-do people in India with this £200,000. The revenue from the Tariff Act which we have passed is £2,160,000; the additional revenue of £200,000 which I wish to give them has been refused. When an equilibrium could have been obtained by means of one form of taxation and one alone, it has been declined. Therefore, I submit that Government will have to be content with

opening the new Budget with a deficit of £555,000 for which they are themselves responsible, and not levy any additional taxation in the form of income-tax or salt tax. I may occasionally mention, in answer to the point that it is the well-to-do that will have to pay the tax, that I am opposing, not only the increased taxation against the well-to-do, but also against the point in the shape of the salt tax—I am opposing both.

"Now, Sir, assuming, for argument's sake, that my view prevails, and that the Budget in which I wanted to have an equilibrium is allowed to open with a deficit of £555,000, what will be the net result?"

"Is the financial position of the Government of India sufficiently strong to justify having a Budget of that description? Is this conception you will permit me, Sir, to trouble the Council with a few statistics. Our journalistic experience has been that on most occasions the actuals show better results than those anticipated at the time of framing the Budget. Every Finance Minister will naturally exercise caution in drawing his estimates. That is a procedure which I do not wish to contest. In the Financial Statement which was placed before us on the 1st, the Hon'ble Member has said in more than one place that estimates have been framed with a great deal of caution. I recognise the soundness of this, and I hold that the principle of caution in underestimating, however slightly, year revenues and overestimating, however slightly again, year expenditures, has led in the past in most cases to results of better surplus than were provided for, or surplus where small deficits had been anticipated. If the same experience works out for the coming year, then even a deficit of £555,000 may reasonably be expected to turn into a surplus, however small it may be, because after all the deficit is only £555,000 in a Budget representing 85 millions.

"Sir, I have compared the estimates with the actuals from 1903-04. In that year the estimated surplus was over £700,000, while the actual was £300,000, which was less. In 1904-05, the surplus estimated was £571,000 and the deficit was £1,537,000. This is the one year during the last 11 years during which there has been a deficit, and it immediately led to increased taxation. Sir, I will deal later on with the point as to the policy of having recourse to increased taxation immediately a deficit is noticed, while, when surpluses are earned, on only a few occasions has decrease of taxation been allowed. I will deal with the point later on. In 1905-06, the estimated surplus was £330,000, the actual surplus was £535,000, in 1906-07, the estimated surplus was £400,000 and the actual surplus was £4 millions. I am giving round figures. In 1907-08, the estimated surplus was £364,000, the actual surplus was £4 millions; in 1908-09, the estimated surplus was £1,300,000, the actual surplus was £3,400,000; in 1909-10, the surplus estimated was £1,400,000 and the actual surplus was £3,400,000; in 1910-11, which represented 8 months of war, the estimated surplus was £1,250,000 and the deficit was £2,185,000. That was because war expenditure and increased the surplus into a deficit. In the current year, which is the year when Budget estimates were framed at a time when war was on, and in anticipation of the war lasting throughout the year, the deficit estimated was £2,500,000 and the actual deficit was £2,100,000, showing a difference in the good of over £500,000. If you take even the year in which the conditions of war were present, and estimates were framed in anticipation of that contingency, the results are over £250,000 better than anticipated. Surely, Sir, if that is so, we may reasonably expect, now that the general Budget has been framed with even greater caution and in full view of the present circumstances of the war, that that caution will lead to better results than those provided for in the Budget. If they prove to be better only to the extent of £500,000, then there will be no equilibrium, and, I beg to submit, that there is no room for additional taxation, either income-tax or salt tax.

"Let us take a comprehensive view of another aspect of the question. What has been the net result of the financial policy adopted by the Government of India during the last 11 years for which figures are available in the Statistical Abstract relating to British India published in England. The figures given are from 1903-04."

The Hon'ble Mr. BURNHAM:—"Page 47."

The Hon'ble Mr. BURNHAM:—"Page 47." In the year 1903-04, the surplus is nearly £1 million. In the next year the surplus is £3,535,000; in 1904-05, £2,400,000; in 1906-07, £1,820,000, in the next year, £376,000, in 1908-09, is which, as I have already stated, there was a deficit of £3,537,000. In 1909-10, there was a surplus of £500,000; in the next year £4 millions; in the next year £4 millions again; in the following year £3,900,000, and in 1913-14, for which this statement is compiled, £2,800,000.

"Sir, taking the total of all these figures during the last 11 years, the Government of India have taken from the tax-payers £29,000,000 in the form of taxation more than what was required for the purposes of the administration. Taking the total of these 11 years, the net result is, that you have taken from the tax-payers £24 millions surplus minus £4 millions deficit, leaving a net balance of £20 millions in excess of the revenue requirements of the Government of India. Where has this money gone? This money has been utilized for the purpose of capital expenditures.

"Sir, I submitted that the policy that has been followed, and to which I have referred on previous occasions in this Council, has been that these surpluses should be lent out—I will not say used for—capital expenditures. I contrast this with the fact that these surpluses of revenue were lent to capital and utilized as capital expenditures. I contended before and if my contention had been allowed, we would have had a separate statement showing the

total amount of money obtained from revenue in excess of our revenue requirements and lent to capital—I am using that word deliberately—lent to capital, so that at times of deficiency a refund may be obtained out of these loans. In the meantime, during the interval that the money is needed, if it is lent to capital and taken back from capital, then a state of equitable loan of taxation could be maintained, and then resources to additional taxation would not become necessary.

"Sir, if this system had been adopted and if the present had not been a time of war, I would have contended that the whole deficit should be obtained as a refund from capital to which our surpluses have been devoted in the past. As it is war-time, I have suggested Government in their proposals for additional taxation. The sum of £2,500,000, which covers the deficit that they estimate. I say, however, that in view of the fact that during the last 11 years we have lent as much as twenty million pounds out of our surpluses to capital, an increased taxation should be levied. My case, therefore, Sir, becomes overwhelmingly strong when I stand up here and contend that so increased taxation should be allowed in the shape of income-tax and salt tax, but that Government should be content with the money they have obtained under the Tariff Act.

"Sir, there is one more point in connection with this which I should like to point out. There was one year of deficit during the 11 years I have quoted. Immediately afterwards, the Government of India resorted to increased taxation. Extra taxation was levied, and it was proved afterwards that there had been no justification for that extra taxation. Our subsequent revenue and expenditure showed that Government could well have done without extra taxation. But even then, Sir, that taxation was not remedied but kept on. As I said, under ordinary circumstances, I would have contended that Government should obtain a refund from productive capital loans to which we have lent at least twenty million pounds during the last 11 years out of our surplus revenues, and that an increase to additional taxation should be made. I beg to repeat that in view of these facts the case against increasing taxation to obtain a surplus is overwhelmingly strong.

"Then, Sir, I may be asked whether, even if the position I have taken up is accepted, it is possible to borrow the required sum of money. I recognize the difficulties that have Government in the matter of borrowing, but if the local statement which the Hon'ble the Finance Member has given as a carefully studied, we have reasonable grounds for believing that any appeal to the Indian money-market for the requirements of Government will be met. I say so because I think that the Hon'ble Member has very carefully and very sympathetically decided upon a line of procedure which is very wise. I am referring to his proposal of offering to convert at amount of 4½ per cent. promissory loan notes equal to the amount of tender which an investor may make. Sir, I understand from this statement that terms will be offered which will be reasonably inviting and if that is so, there are reasonable prospects of his succeeding in getting not only the minimum of four millions from the public which he estimates, but that a substantial part of the surplus of another four millions which he is providing for will also be made.

"Now, Sir, I appeal to the Government of India—after all we Non-official Members can only plead and appeal—I appeal to the Government of India that, in view of the financial strength of the Government of India which I am going to refer to briefly later on, revenue to additional taxation for the purposes of what I will call a small deficit, of the salt tax is also disallowed, is not necessary. In dealing with the financial strength of the Government of India, I will take into consideration what are the alternatives which may be relied upon to meet the contingencies—the probable contingencies for which this additional taxation is proposed. Now, Sir, with due deference, I will venture to submit that the principle of levying additional taxation for the purpose of getting a surplus is wrong. Assuming that the totals turn out as anticipated, both in regard to revenue and expenditure, and that at the end of the year there is a deficit for this current year, at the time when the next Financial Statement is prepared, I submit the Council will be in a position to know whether further additional taxation is necessary or not. Tax will otherwise, Sir, that in submitting this point I am not raising any question as regards the amount of expenditure which Government have thought proper to provide for. At a time like this I do not wish to raise any question as regards the items of expenditure that have been provided for in the Budget. We want to support the Government, and not indulge in any adverse criticism in regard to the requirements which they regard, so far as expenditure is concerned to be necessary. At the same time you will note that we reserve to ourselves the power of criticism, and that is after all the only power we have of exercising the adjustments which are taking place at present between Great Britain and India in the matter of military expenditure. At present we wish to give every thanks to the Government of India to do what they may deem proper, but we should not be contented to have connected to write our right to offer helpful criticism, when the appropriate opportunity arises, in examining the home and the principles on which these adjustments and readjustments between England and India, in regard to military expenditure, may have taken place. Sir, referring to the financial position again and the strength of the Government of India, I will deal briefly with the closing balance. According to the Budget we have a closing balance of over 17 millions. I understand from the Financial Statement that a balance of 16 millions is required for working expenses. The excess over the 16 millions is 1,463,000, sufficient to meet the decrease in taxation which I am advocating, 1 million for surplus and £463,000 for deficit. It makes a difference of £100,000, but I do not wish to take up the time of Council in dealing with that. When we consider in public

better the question of Ways and Means we have in each public body a suitable account of working balance, closing and opening balance as they are called in the Budget, and an ordinary balance as working balance; and every public body, including Government, requires for the purposes of unforeseen contingencies and for liquidating the expenditure during the Great war as it came in to have a surplus balance. Well, Sir, our surplus balance would be 15 millions if my proposal was accepted; and I venture to ask the Hon'ble Finance Member whether that is not a sufficient shield, whether a matter of 15 millions is not a sufficient shield against unforeseen contingencies. Surely, Sir, when you have a balance of 15 millions £ to fall back upon, when you have the probability of floating a rupee loan for 8 millions £, when your deficit is only £500,000, may I ask whether there is any reason to apprehend that, in spite of unforeseen contingencies against which a provision of a million £ is now being made, the closing balance is itself is not sufficient to reassure Government of not having to face any embarrassment whatsoever. Let us examine in another way the strength of the finances. The financial condition of this country is also proved by another factor. We have our capital debt at about 380 millions out of which only £12,800,000 is unproductive, and the rest of our debt is productive debt. We had in 1888 an unproductive debt of 53 millions. We have worked it off to 15 millions and odd, that is to say, in about 25 or 26 years we have worked off our unproductive debt by nearly 68 million pounds. Surely that is also a source of great additional strength to the financial position of Government, not justifying, I venture to submit, the taxation of the people at times like these, when every one has suffered in one way or another for the purpose of providing a surplus. Then, Sir, there is the fourth safeguard, which would also protect in case of emergency. We have the Gold Standard Reserve. This reserve was started in the year 1864, and we have worked it up recently to 20 millions. At a time of emergency the Government of India themselves withdrew 1 million for the purposes of Government, and in the interests of the public, I gratefully acknowledge that this was done in the best interests of the public, but that they have been able to withdraw as much as 7 millions out of the Gold Standard Reserve shows that it is possible, without embarrassment, to go to that extent of withdrawals from the Gold Standard Reserve. Out of these 7 million pounds withdrawn, 3 million pounds have been repaid, and the present overdraft amounts to 4 million pounds. If we succeed in floating an additional 4 million pounds in the rupee loan, that money is earmarked to be repaid to the Gold Standard Reserve. But I say even if I am now considering contingencies which may in every case go wrong, and even in that case, you have a margin of 8 million pounds in the Gold Standard Reserve which you can withdraw and repaid to meet any unforeseen contingencies of the kind for which you propose to impose this additional taxation. Looking at all these points put together, and I wrong is appealing to the good sense of the Government of India not to impose upon the people additional taxation for obtaining a surplus and meeting a small deficit. Sir, I appeal again as I said against any further increased taxation, not that I am against the principle of increasing taxation to all tax, but that the circumstances of the case warrant caution and care, and additional burdens on the people only to the extent which is indispensably necessary. I beg to submit that no one can be made out for additional taxation for the purpose of a surplus as imperatively necessary. Unless such a case is made out, which I beg to submit has not yet been made out, there is no case for additional taxation in these two directions.

" Sir, I have shown that in making Budget estimates care is usually taken to work out by past experience the various sources of revenue and the various items of expenditure. At the same time, when unforeseen contingencies have to be provided for, other factors are examined to ascertain whether they can be met.

" Sir, I have tried to show that we have (1) in the Gold Standard Reserve, (2) in the insignificant amount of our unproductive debt, (3) in our surplus cash balance, and (4) in the constant estimates of our revenue and expenditure, a sufficient margin for any unforeseen changes which may have to be met. I remark that there is clearly no case for additional taxation. There is one point to which I will briefly refer, and that is, the view that has been expressed that India is lightly taxed, that in view of the increased burden which Great Britain is bearing, India ought also to bear additional burdens. As a wise financier, my Hon'ble Friend, Sir William Meyer, is affording that warning, and he has seen that the Council has suggested him in the Town Hall previously unanimously. In connection with that matter, a great point for consideration is, what is the economic condition of England as compared with that of India, and what is the estimated income per head of population per annum in England as against that of India; what, again, is the proportion of taxation per head of population in England in relation to the total income as against the same conditions in India? If I were allowed, I would have gone exhaustively into this question. I will briefly state to the Council what is the result of working out the figures from the available statistics, and I will mention them for what they may be worth. The British population is 45 millions; in 1913-14, the total revenue was 200 millions; this works out per head of population at £4.8, or Rs. 66. The income per unit of population in England is calculated at from £17 to £20; if we work it as the maximum of Rs. 1,300 per annum, it gives a percentage of taxation of 64 per cent, assuming that it is recently increased by 35 per cent, it would work out to a little over 8 per cent of their total income. In India, our revenue is 88 millions, excluding an estimate of 4 millions for revenue drawn from Native States. This works out to Rs. 5 per head as 240 millions of the population of British India. Now, putting it in that way, it does appear that in

England the people pay no head so much as Rs. 50 in the shape of taxation, whereas we, in India, pay only Rs. 5; there is a world of difference between Rs. 5 and Rs. 50; but to put it in another way, we have an income estimated at Rs. 30 per head and Rs. 6 is one-sixth, or over 25 per cent, so that we, in India, are paying nearly double the rate of taxation in relation to our income than is paid by the people in Great Britain. "Do put it in another way, if you put the income at a minimum of 100 and 50 in their taxation, it works out to between 11 and 12 per cent following with that 625 per centum per head in India we have 25. Therefore, I say that India is not lightly taxed, so say that we are prepared to provide the resources needed for the purpose of meeting such expenditure as the Government have themselves indicated. It appears to me that our co-operation and agreement is needed in those matters sought to satisfy Government that we wish to co-operate with and meet them in this crisis in the midst of our power, but when it comes to the point of taxing our constituents, the people of this country, in the shape of an income-tax in order that a surplus may be provided, I submit that that is going too far. I have already dealt with the reasons advanced in favour of this. I desire that many things may happen in the meantime, but surely that is not a contingency that has not always been provided that is a contingency that ought to be met. As I have said we have ample resources; are the Government going to get into financial difficulties and embroilments for want of this surplus of a £1,500,000? I appeal to the Government, and I appeal with all the force of my command, there is no case for additional taxation in order to do a surplus; all the factors which I have taken a considerable time to explain in the Council lead me to that conclusion. In wanting the Government to the extent of the additional expenditure which they have provided in the Budget we are co-operating with them in the utmost that we can reasonably be expected to do. I trust that my appeal will prevail, and that the country will not be asked to contribute additional taxation to that extent. Now, secondly, Sir, and I have done so to put the case conversely; assuming that the whole scheme is carried through, and that at the end of next year the Government find they have a surplus of 3 to 4 millions instead of one million, does the Hon'ble Member give us this guarantee that he will come forward and remit both the income tax and the salt tax? It appears to me that in those matters we have got to proceed on the facts and information that are before us, and, having regard to all the facts and information that has been disclosed, I submit that there is not on balance a case in favour of putting on additional taxation on the people of this country at a time like this, to secure to Government a surplus of 1 million pounds. For three reasons, Sir, I am opposed to the Bill."

The Hon'ble Mr. Macmaster said:—"Sir, we do not for the present accept any amendments, pointed out by the Hon'ble Finance Minister, I would have preferred to accept my support to any scheme of fresh taxation. I am not in favour of addition to our taxes. But the war is responsible for a situation abnormal in the scheme and head with difficulties of an exceptional nature. We have to yield to pressure. We Members of the Council have made it clear before now that we would be prepared to support Government in any proposal to levy impost for the immediate necessities of this war. I for one start on that basis of resolution, and I cheerfully support this Bill with this reservation, that the scheme of taxation if legislation should be enacted on the complete establishment of our finances. I do not lose sight of the fact that, according to the Hon'ble Finance Member's explanation, our resources stand in danger of a permanent diminution, while our liabilities will grow in volume after the war, and that therefore permanent sources of additional revenue must be found. But I believe the Hon'ble Mr. William Meyer is over-embarrassed. I look with confident hope to the future, and I am almost sure, after the conclusion of the war, there will be such a rebound in our finances as will render the present additional taxation superfluous. Unless heavy and extraordinary charges are debited to India as a result of the war, any possible addition to our annual expenditure will be more than balanced by a normal increase in our existing revenue, and these additional supports will not be needed. It is also a question how far a portion of our Budget provision is unavoidable. But this is not the time for comment. The hands of Government must in no way be weakened. The Bill must be supported. Large as the increase in the income-tax is, it gives me great pleasure to support the scheme, in that the principle of a graduated scale of taxation has been finally adopted. Hon'ble Members will remember that, in 1910, in connection with my Memorandum in Council for raising the reasonable minimum, I strongly advocated that the tax should be levied on a graduated scale. I am glad Government has at last seen the justice of this plea, and a generous effort has been made in the Bill before us to secure an equitable distribution of the tax. This is undoubtedly right. Differences of opinion may indeed arise both about the minimum rate levied and about the minimum income assessable to that rate. But in view of the gravity of the situation, I do not quarrel about these particulars. We ought to bear carefully in mind that in England the rate is very much higher, and there is every prospect of its going up higher still. There is then no just ground for complaint on the score of the minimum rate in the Bill. It is only this that we all should liberally contribute to the public exigencies; and it is likewise fair that the rich should contribute more than their less favored countrymen."

"We may also complain about this whole business of additional taxation, however, is that it has been resorted to, to a large extent at any rate, to the extent surcharge by us of the native portion of our export revenue. And that productive source remained untaxed, we could have borne even the present financial straits without difficulty, and without burdening the country with any additional tax. It is doubtful if China has been freed

from the evil habit of extravagance of our forefathers, but we have for a century lost the habit of the large and typical revenue. That is a point on which the people might well feel sore.

"Can you make more with reference to what has fallen from Sir Dariusz Robinson, My Hon'ble friend has referred to £25 millions recovered from the people during the last eleven years and spent as capital expenditure. But he fully knows that a large portion of our capital expenditure is of a productive nature and brings in a large revenue to Government, which is a resource help to diminish the burden of the people. Consequently the figures which he has quoted are not so appalling as they seem to be.

"With these words, Sir, I repeat the Bill."

The Hon'ble Member MAMMOON MOHAMMED.—"Sir, with the remarks which Sir Dariusz Robinson has made regarding the general position of our finances, I cordially agree. I think, Sir, with due deference to the Government of India, that our finances are not borne as economically and carefully administered as they should have been, and I think it also my duty to say that, while we recognize and feel grateful for the retrenchments which the Hon'ble the Finance Member has brought about, I feel strongly, and then are many others who feel with me, that there is much greater room for improvement by retrenchment. I suggest, and I hope the suggestion will be carried out, that there should be a Committee of non-official and official Members of this Council appointed to scrutinize the expenditure. If this is done, I expect that he shall be able to effect a much larger reduction in expenditure than has been brought about by official scrutiny alone. It is only fair that Non-official Members, who are asked to co-operate with Government by giving their support to the proposals for additional taxation, should be given an opportunity also to point out where reduction is possible. I will not go into the figures which my friend has put before the Council in such abundance. I will not go into all these figures, I think that is enough in his speech, even if some of the figures may not be quite correct, to enable us to be aware of the importance of having a closer scrutiny made of the expenditure side of our Budget.

"Sir, there is not the least doubt in my mind that for many years past taxation has been maintained at a high level, at a higher level than it should have been—and there is not the least doubt, too, in my mind that there is room for much retrenchment which ought to be brought about. With those convictions of my Hon'ble friend I entirely agree, but when we come to deal with the taxation we find ourselves in, I feel that I cannot entirely accept him. I agree that if a larger retrenchment had been taken up in right earnest, it would not probably have been necessary to put on all the additional taxation which has been put on or proposed; if the arguments of my friend are sound, as I have no doubt to a great extent they are, I would join with him in urging that some of the taxes proposed should be avoided; but I would wish that these taxes should be those that fall on the poorer classes of the community rather than those that proposed to increase the tax on higher incomes should be abandoned. I am not among those who would vote for additional taxation merely because the tax proposed happens to be one which I regard as equitable in principle. It is perfectly reasonable to urge that, if as the result of a clear inquiry, the Government are convinced that they do not require all the revenue they have budgeted for, they should have the fairness and courage to agree to the proposal that a proportionate share of the proposed taxation shall be abandoned. But I do not expect, from my knowledge and experience of this Council and of the ways of the Government of India, that at this juncture, after the proposals have been carefully considered by the Hon'ble the Finance Member in the Department, when the Budget Statement has been laid before the Council there is going to be in the immediate present any such reconsideration of the financial position as would exempt the Government of India in the conclusion that they should not ask for a portion of the revenue that they have asked for. And if the Council subjected for its sanction on which the Government of India have set their heart, if that is the amount which they must have in hand in order that the Finance Member and the Government should feel secure that during the next twelve months the finances of the Empire will not go seriously wrong, and that there would be no financial embarrassment, then I submit that the proposal for raising the income-tax being by its nature eminently equitable and just ought to be supported.

"I think, Sir, that while there is a good deal in the proposals for new taxation which deserves commendation, that while the proposals for additional taxation generally are equitable and sound and show a great deal of consideration on the part of the Finance Member and his Colleagues, there is no proposal which is so eminently equitable as the proposal to introduce a graduated income-tax. It is not a fiction that those who receive the greatest incomes front, or derive the greatest benefits under, a Government ought to contribute most largely, proportionally to their means, to the support of that Government. The Government have added to the burden of the burthen of the humble, the poorest of the poor, in enhancing the salt tax; the new or increased income duties are also nothing more than an additional burden upon the general taxpayer; they will not be paid by those who contribute the most largely, but by those who receive them. All these are general indirect taxes. The only one direct tax is the tax on incomes. Now the Government have, with great consideration, left alone the existing rate of income-tax where it is as far as incomes up to Rs. 5,000 are concerned. They have put on the increased rate only upon those who have incomes going above Rs. 5,000. I think that is entirely fair and reasonable. The poorer section of the community ought to be exempted from paying this tax.

Those that are able to pay should be required to contribute in a measure fairly commensurate with their incomes. I may say, if I may be excused for saying it, that I have always felt a special satisfaction in contributing the income-tax to the others of Government. I have felt that that was a contribution which I was consciously making towards the administration under which I live and benefit, and I feel that that ought to be the feeling of every one who benefits by the system of administration under which he lives. It is true, we think, that there are many of us who would like not to have to pay any tax. It is true also that if all taxes could be avoided, it would be a very happy state of things. But that is not to be; and, as all taxes cannot be abolished, when the happy time should come when some taxes can be removed, I would ask the Government and the Council, to think of requiring taxation which persons upon the poor rather than of altering the payments for a graduated income-tax which will press upon those who, thanks to the blessings which they enjoy, are yet able to meet it. That being my view of the situation, I think that the present Bill ought not to be opposed. As I have said before, I join with my friend Sir Douglas Dickinson in earnestly pressing for, earnestly praying for, such a general overhauling of our expenditure side of the Budget as will enable the Government and the public to say where reduction should be made, and when that has been done, and the time arrives for remission of taxation, I would wish that taxes to be removed in the first instance which press upon the poor.

"I apprehend, however, that we are in for all this additional taxation for a long time. I cannot look forward with any hope to the time when three additional taxes will be taken off. That is not in the history of the Government of India, ordinarily speaking. We are doubtful as to whether of taxation eight or nine years ago. But I do not look forward with any hope that we shall have even a remission of taxation again in the near future. I hope, however, that three additional revenues which are being obtained should not — I speak with misgivings, but I speak with diffidence — should not lead to a further extravagance in expenditure being retailed in the years that are to come. There are many suggestions, there are many directions in which an increase of expenditure will be asked for. There are directions in which, I fear, even an urgent pressure will be brought to bear upon the Government of India to meet expenditure which it ought not rightly to bear. I am sorry to say that I suffer on such instances in the present Budget. The Government of India have bought valuations (and they deserve our thanks for having so thoughtfully agreed to transfer charges being debated in India in the past and the present year) for freighting transport that since the war begun we have not incurred those charges for freighting transport that we have not recovered the services for which those charges have been levied upon us. And yet the persons that have England have said that we must be debited with those charges because, smooth though we did not as a matter of fact incur them, we would have incurred them had for the war and because if those charges were not debated to us we should be making a profit out of the war! I submit that is not a fair way of looking at the matter. If charges have not been incurred, there can be no justification for saddling India with those charges. I cannot think of any possible answer to that. I can well understand our being asked to make a humble contribution, however humble it may be, to the war fund; I can well understand our making spontaneously a humble offering to support the Government, as we have done in other ways, but I cannot see the justice of India being saddled with charges that she has never incurred, or which have never been incurred for her. I regard this as one instance of the danger to which we shall be exposed to a greater amount when there will be a surplus revenue in the hands of Government, because of the additional taxation, as I feel sure with Sir Douglas there will be at the end of 1918, of that surplus being offered for meeting charges which are either unjust or excessive.

"I also think that there is great force in the contention of my friend the Hon'ble Sir Douglas Dickinson against a resort to additional taxation to give de surplus. If the taxation were being imposed to meet the wants of the people for greater education, to provide for more sanitation, to provide for the development of indigenous industries, to provide for developing the resources of the country, the case would stand on a very different footing. We might well then, deliberately, knowingly, with our eyes open, give to additional taxation in order that additional revenues might be raised to promote national efficiency and thereby national wealth, to bring the people up to a level of education and prosperity with other parts of the British Empire, but it is a very different matter when additional revenue is being raised in order merely to provide a surplus, which my friend has shown (and there is good force in what he has said) may not really be required. Taking however the whole situation into consideration, and having a feeling of hopelessness that the decision which the Government have arrived at will not be altered or modified, I think that the proposals which are now before the Council regarding the higher income-tax ought not to be discarded. I hope that when the time comes for revisiting taxation, other taxes may be removed, but that this tax will stand, and this for two reasons: first of all because it is an extremely equitable tax; its burden falling upon those who are best able to bear it severely, because this tax will probably lead some of us who will have to pay it to look a little more closely into the expenditure side of our finances. I hope it may induce some of us to seriously think whether it is not possible to have the administration carried on on much cheaper, more economical lines without sacrificing efficiency; and if this hope should be realized, that additional income taken in our financial administration will, I expect, more than repay us for the loss of income we shall realize and the hardship that some of us feel in submitting to the increased tax.

"With these remarks, Sir, I strongly support the motion which has been made by the Hon'ble Finance Minister."

The Hon'ble Mian Bahadur Mian Karamchand Durrani:—"Sir, in view of the abnormal conditions created by the war, I give my willing acquiescence to the imposition of an additional income-tax as proposed in this enactment, particularly because the enormous expenditure which the Government has to meet, is proposed to be met in a manner calculated to produce a measure of hardship. As the Hon'ble Finance Minister explained to us in his admirable speech introducing the annual Financial Statement, the person who, under the existing law, was exempt from payment of these taxes and those whose incomes amount to Rs. 4,000 will in no way be affected by the proposed measure. And of the 37,000 persons, who will have to pay enhanced taxation, only some 2,500 persons will pay the highest rate proposed in this Bill. It is quite true, as was observed by my friend Sir Ibrahim Rahmatulla, that those well-to-do classes contribute very largely in various ways towards our public exigencies. But if, for one, feel certain that this class of persons will recognise that those who benefit most under the protecting arms of the greatest Empire have to history ought to contribute most in times of special crisis, such as the one with which we are faced to-day. Sir, I should have been perhaps the first person to subscribe in every word of what my friend the Hon'ble Sir Ibrahim Rahmatulla has said if the question of increased taxation, as he called it, for a surplus had arisen under normal conditions: but in view of the extraordinary circumstances created by this war, and in view of the possibility of all sorts of contingencies which may arise during the forthcoming year—or as the Hon'ble Finance Minister said in view of the contingency that this war may last for another year or more—we ought to be prepared to support the Government in imposing an additional tax, the incidence of which will fall only on those classes who can afford to pay and ought not to grudge these £200,000 which the Government seeks to derive from the Income-tax Bill."

"Sir, since the introduction of the Bill into this Council, I have had opportunities of discussing its provisions with some of the leaders of public opinion belonging to various communities in the Capital of the Province which I have the honour to represent. The provisions of the Bill have further been discussed at a meeting of the Punjab Muslim League held on Sunday last. They all recognise that, under existing circumstances, the imposition of an additional income-tax is unavoidable in a war measure, and it is so much that they are all willing to give it their support. We all hope that, when the extraordinary circumstances which have necessitated the imposition of this tax have ceased to exist, this enactment will be expunged from our Statute-book and the status quo ante will be restored. Sir, it is in this spirit, and in this spirit alone, that we agree to the imposition of this additional income-tax."

The Hon'ble Mr. Rama Rayanigou:—"Sir, I support the Bill. The Hon'ble the Finance Minister has given us an account of his reasons for adding to the permanent resources of Government that, after the war, further funds will have to be provided for such important purposes as the improvement of education and sanitation. Thus the legislation, while providing for the war exigency, contemplates to make permanent provision for some of the most pressing needs of the country. The legislation therefore is desirable. It is true that the Bill increases the income-tax, payable by the few. But the few who have to pay the increased tax are the wealthy few, hitherto but slightly touched by taxation. The general scheme of the Bill is so good that one cannot but support its adoption. The Bill is an improvement over the existing law, inasmuch as it gives support in a more marked degree to the principle of graduated tax rates and that that principle is applied with judgment in working out the details. However, another principle, equally important and equitable, the principle of abatement, is ignored in this Bill. Some time back I gave notice of a Resolution recommending the principle of abatement, but, unfortunately, I could not move the Resolution. This principle has been accepted in most civilized countries, and there is no reason why it should not be introduced into the Indian law of income-tax. In all classification of assessable income allowance should be made for the cost of maintenance, not only of the resources but also of their dependents. I hope, after the war is over, Government will be pleased to give due effect to this salutary principle in the law."

"Sir, I have one more observation to make and that is, that when excessive strain for the application of the entire funds, which increased taxation brings in, Government should consider the claims for support of agriculture and industries, especially village industries, along with the claims of education and sanitation. The improvement of the material condition of the people is so important as the improvement of education and sanitation. Money spent on agriculture and industries is money well spent. When the people are sufficiently better off they will themselves spend more on education and sanitation."

The Hon'ble Mr. Raja Naray Ray Bhatnagar:—"Sir, as observed before, in the present state of the Kingdom, when it is involved in the greatest war known to history, and when the English people have cheerfully come forward to make the greatest possible sacrifices, it is only fair, just and equitable that India, while protected by the powerful Navy and Army of England and thus enjoying the security of life and property unassailed, should also cheerfully submit to the scheme of taxation, based on income the incidence of which will fall heavily on the higher classes of people, i.e., people who are able to pay. I am

indeed glad that the tax, while not touching all incomes below one thousand, is going to be levied on a graduated scale, the incidence of which will no doubt fall on the higher and richer classes. But while we cheerfully submit to this tax, we fervently pray that when the necessity for this additional income-tax would come to exist, on the conclusion of peace, the additional tax will be removed and not made a source of permanent revenue. It is not a light matter that a man should be suddenly called upon to pay a tax which is two and a half times higher than what it was before.

"With these few words, I beg to support the Bill."

The Hon'ble Mr. CHANDRANATH BARNIA Bhumadhar.—"Sir, I think that of the two Bills which are before us to-day, this is the one which we should consider the least open to objection, as it deals with a very reasonable form of taxation, and the distribution has been carefully and equitably made. Considering the gravity of the situation, the need for additional taxation on the Hon'ble the Finance Minister has so clearly explained to us, and the very cautious and considerate way in which he has imposed the taxes, it would have been much better if we could have seen our way to pass both these Bills without much discussion. I wish we could do so. Unfortunately, we have launched into a great deal of discussion, a large portion of which it would have been much wiser, I think, not to have gone into at all, as advised by His Majesty's Government and the Hon'ble the Finance Minister. I am, however, happy to see that both the Bills have received almost unanimous support, the support that they deserved, and I hope the whole country will be prepared to gladly bear the additional burden owing to the peculiar circumstances that have surrounded it. In a situation like this, I think that, instead of insisting upon the Hon'ble the Finance Minister doing without additional taxation or of finding fault with him for hesitating for a surplus of one million, it would have been more reasonable to ask him simply if he thought increasing the surtax and keeping it in hand as a reserve only for particular contingencies as that may arise. In a time like this, I think nobody would call it a whim or caprice for a Finance Minister to strengthen his hands so to be able to have something in hand for any urgent call to which he might at any moment be exposed. We see that the financial transfer going on with more or less continuity, and the call upon us, in connection with the various details of the war may be more urgent at any time. Besides, there may be other defects, for example, the railway traffic may suddenly receive a check. It is an answer, if you will, like these, indeed one I hope some extra money by, and we should consider it a matter of ordinary prudence for a wise Finance Minister to keep such a margin in hand. In the peculiar circumstances of the war, we might have satisfied ourselves by saying simply that the resources should be well husbanded, that where one penny would suffice two should not be spent, and that where a rupee could be saved it should be saved; and the great care which has been continually exercised by the Finance Minister in presenting the Financial Statement every year should lead us to depend very much on him for that. On all these considerations, I think we should have been much wiser to let drifting into the long and somewhat unimportant and unpleasant discussions that have taken place to-day.

"It should have been enough for me to say that we accept the Bills as a war measure, but that if it so happens that we do not want the surplus for the purposes of the war, we shall ask him to spend it for purposes which will benefit the people from whom it has been obtained. We might ask him then to see that the proceeds of the salt tax and the income-tax go to the relief of the poor in the improvement of education and sanitation and so forth. The war will not go on for ever; it will come to an end sooner or later. There will be the time to press on the Government to reduce all extra taxation which the millions of us have brought upon us. Why not let the Bills be passed without protest and depend upon the Finance Minister's calculations for the present? This is really not the time for general controversy but for smooth and quiet work. Since the outbreak of the war Bills to the extent of hundreds of millions have been passed in the House of Parliament in England and the people of the United Kingdom have submitted without a murmur to a contribution of the part that we are bound to take in this world-wide war, and in consideration of the promises and pledges that we have already made to this effect, I think in these small matters we should have been able to do without controversy and let the Bills be passed at once, especially after what the Finance Minister said. As soon as the war is over we shall have time to re-adjust the accounts and ask him to reconsider these measures in every detail. I hope the Council will see the advisability of not lengthening discussions any further. I beg to give full support to the Bill."

The Hon'ble Mr. MUNIR SHARIF Bux.—"Sir, judging from the speeches that have been made on this Bill, we see all agreed that there should be no attempt on the part of anybody to oppose the new taxation which has been necessitated by the war. But while there is a positive and marked reluctance to withhold any money which Government wants to meet the exigencies of the situation, some Hon'ble Members have thought fit to— or rather, I should say, have considered this a proper and fitting occasion—to refer to what they would like to describe as excessive administration by the Government at the present moment, and that we should not withhold our acquiescence in it. I do not understand what good can be derived from going to the past and criticizing the administration of the past. It may be that millions might have been saved in the shape of surplus. It is true perhaps that the actual surpluses have exceeded the anticipated surpluses. But Hon'ble

Members should not lose sight of the fact that these surpluses have been spent as capital equity, which means, all these comforts, facilities and conveniences of civilized life, without which we should not have been proud as subjects of the British Empire, which we are to-day. The very fact that the actual surpluses have exceeded the estimated surpluses proves that at any rate the Government of India has not been playing ducks and drakes with the money, but that great care has been taken in its expenditure. It may be that a closer scrutiny into the finances might have revealed the actual surplus a little more, but those are things of the past and my outlook is of the future. For the present, I am content to leave the burden that is put on my back and shoulder, but I look forward to a brighter future. That should be said in my position at any rate. And if the English nation, if the Government of India, if the Secretary of State or the India Office, if any of them do not do their duty, well, that will not be our fault. The war has awakened the world's conscience; the war has opened the eyes of all nations. Our conduct therefore will be judged by the verdict of the world and by the impartial verdict of history.

"With these words, Sir, I give my entire and whole-hearted support to the Bill."

The Hon'ble Sir Winston Churchill:—"Sir, I am very glad to find that there is such unanimous support of the Bill in the Council—with almost unanimous support of the Bill, I should say—such almost unanimous recognition of the justification for the Government proposals. The only dissentient vote has been struck by the Hon'ble Sir Ibrahim Rahimtoola, and I cannot pass over some vituperative statements that he made.

"In the first place, in dealing with the financial expenditure which we might employ to avert having to raise income-tax, he spoke of our having a reserve in the shape of our balances, which normally amount to sixteen odd millions. Well, anyone might suppose that the balance in question lay always ready, that it was a balance such as a private individual keeps at his bank and could draw upon easily at any time. Of course it is nothing of the sort. The balances of the Government of India—normally 4 millions in London and 12 millions in India itself—are scattered all over the country. They are the joint products of the balances of every taluk and district treasury. Portulans of these are held at the Presidency Banks at Bombay, Calcutta and Madras, where they are useful for India, and so on. They are really inefficiency in finance the requirements of a sub-continent. When then we say that our cash balance is for instance £15½ millions, it does not follow that that these 15½ millions can be used. There is only a very small portion in India practically the amount that we hold from time to time in our reserve treasuries—that can be promptly used; and I can assure the Council that there have been accounts in this last year in which I have been rather anxious about the state of our cash balances; and have had to mitigate—what I should have done with the greatest reluctance—withdrawing more money from the Presidency Banks.

"Then, the next vituperative statement was that during a certain number of years—since 1901, I think, the Hon'ble Sir Ibrahim Rahimtoola said—some 20 millions pounds had been paid by the taxpayer towards capital expenditure. Well, I call that statement misleading because they were not really paid by the taxpayer in the sense in which was sufficiently understood by the word. Several millions of that money came from the opium revenue from large sums that were paid during the last years of our opium trade with China by persons anxious to pass on opium at heavy cost to the Chinese. Those millions were not paid by the taxpayer in India. Then there is the money derived from the commercial undertakings of the Government. Take the railways. During the last few years the railway receipts have been rather in excess of our eventual expenditure. I would like to read the figures for the last few years. In 1912-13, the net profit from railways, after meeting interest charges, was about £4,800,000. The actual surplus was £3,100,000. In 1913-14, railways produced about £5,000,000, but the actual surplus was only £2,500,000. In 1914-15, railways produced £5,100,000, nevertheless there was a total deficit of £1,800,000.

"In the current year we now anticipate for railway profit of £3,200,000; nevertheless the total, general, deficit is £2,000,000. In the Budget, again, we have with the fresh taxes proposed, a surplus of £1,500,000, but this is after reckoning £2,500,000 of railway profits. It must also be remembered that the Government get a good deal from opium and forests, in like manner. Well, it is not fair, it is very unfair to talk about receipts derived in that way as being derived from taxes. They represent voluntary contribution from those who pay them, and when they are put into capital expenditure, it has been an enormous benefit to the last section of my Budget speech of last year dealing with the public debt application of past surpluses we now derive some £5,200,000 of clear revenue from our other prevailing for interest; and let me remind Sir Ibrahim Rahimtoola that the strong position of India which he speaks of is owing to the self-denial of our predecessors who went left as in the strong position in which there were deficits, went on paying the money and discharging the result that we now are. But this does not warrant us in deficits. Sir Ibrahim Rahimtoola also referred to the fact that the actual surplus of the ordinary difficult task to budget for India, which is a substantial. My predecessor referred to the India Budget in a new classic phrase, as a gentle on mule. I should

say now that it is in even greater measure a gamble in railways. Our figures may be materially altered—generally to the good, sometimes unfortunately to the bad—by the character of our railway receipts. Of course, we do not begin to calculate what our railway receipts will be; we consult our railway experts and so on; but we are all out sometimes. Now considering the vast scope of our railway system, the number of factors involved, and the extent to which a small percentage of difference in profit or loss will affect the railway Budget, I do not take any discredit for the fact that railways have, generally speaking, done better than was expected, though sometimes, on the other hand, they do not do so well. In 1905-06, for instance, the then Finance Member estimated for a surplus of £370,000, but got a deficit of £3,300,000, partly through agricultural distress, but very largely through a falling off in railway earnings. Similarly, in the previous year (1907-08) the surplus, as Sir Hesketh Robinson's name suddenly reminded me, was less than was anticipated in the Budget. Well, there being that risk, generally, of the Budget figures not working out as we anticipate, it is far better to be on the right side than on the wrong. This year, for instance, as I have already said, I was really anxious till the railways came to the rescue. If the railways had not, to the surprise of everybody, of the experts themselves, produced very much more than we had any right to anticipate instead of the deficit this year being a million less than estimated, it would have been probably a million more. Well, I am not going to run any such risk next year; we cannot afford it. I think Sir Hesketh Robinson has had his eyes so fixed on Great Britain and the shortcomings of the Government there, as he puts it, that he has rather forgotten what the financial circumstances of India are. The Chancellor of the Exchequer at least can not things reflect due, because he can, if things go wrong, if there is a deficit instead of a surplus raise money by exchange bills; and then he can, when Parliament meets, raise very little, and raise money in that way. In India, supposing a state of things was brought about—by a trade crisis, we will say—in which the Government of India was losing money here we should certainly not be able to get money from the Presidency Banks or the money-market generally. At present, again, we have not the facilities of raising money at home; nor is anybody who is really acquainted with the circumstances of the people of India anxious to subject them to perpetual alterations of taxation. There is nothing so much disliked in this country as uncertainty; we know it from the salt tax. Suppose last year that the salt tax was about to be increased. There were uneducated and exaggerated rumors this year as to the extent to which we proposed to increase the tax, and speculators sent the price up. We do not want that state of things; we do not want people apprehensive that a turn of the tide should impose some further taxation. We want, in imposing taxation, to do it in a definite and sound way so as to give us adequate resources.

Sir Hesketh Robinson says that every time there is a deficit the Government of India impose fresh taxes. Well, I do not admit that this is so at all. There was a deficit in 1907-08 which was passed by. In 1908-09, there was a further big deficit of nearly 4 millions, and next year my predecessor imposed fresh taxes to the extent of a million. Why did he do this? He did not do it merely with reference to the deficit, but with reference to the probable disappearance of the opium revenue, which has disappeared since; and so I told Council last year, the equivalent of the taxes then imposed, £1 million, has been subsequently allotted to education and sanitation. Well, what does the present Government do? There was a big deficit in 1913-14 occasioned by the war. There would be another big deficit in the current year, as we know. So long as we thought we could get on without fresh taxation we did not care; we resorted to all sorts of expedients which would not have been defensible except in very special circumstances, borrowing from the Gold Standard Reserve and so on. But now that we have come to the third year of deficit, and there is the prospect that the war may go on for a long time yet, and that we shall later have to reconsider our scale of expenditure probably, it would be absolutely immoral to go on estimating for deficits. Sir Hesketh Robinson proposes a little Budget in which we shall have to stop the salt tax and the income-tax and have a deficit of £300,000 which is to be covered by the price of food, I suppose. Anyhow, he hopes that things will be better than they are to-day; if they are worse than under a roof on the Gold Standard Reserve, or next from the cash balances, or from that or from that. I regard that as absolutely immoral finance. The Government propose taxation as to give, I won't say a surplus, because that suggests a normal state of things, but an adequate margin to meet a state of affairs which may be very materially worse than is anticipated at present. It may of course be better, I hope it will be. I shall be very glad if that is so. Then I am asked what I shall do if there is a larger surplus than we anticipate. There is a very easy answer to that; we have still got a very heavy treasury debt which we ought to discharge as soon as possible, we have still £4,000,000 due to the Gold Standard Reserve, and £3,000,000 due to the India Bill. If our loan operations are successful we may get some money to pay towards reimbursing the Gold Standard Reserve, but we have still the India Bill.

"Then I have been asked what I shall do later on if peace and prosperity return and we find ourselves in an era of surpluses. I can give no pledge as to the repeal of any particular tax now imposed; when we are nearer to prosperity we shall have to consider the matter. My own personal view—I am here in sympathy with the Hon'ble President—is that when we come to consider the reduction of taxation generally, the taxes to be first considered are those which specially affect the poor, and I say this that when we come

major to prosperity if I am still in office—or if I have gone I can say the same of my successor—the Government will take into consideration how far the taxes which have been imposed in times of adversity need to be continued, and if remissions are thought desirable, what particular form those remissions should take.

"Lastly, I am surprised that, seeing that the Hon'ble Sir Kenneth Robinson recommended that we should budget for equilibrium or even a small deficit, he did not think last money should be obtained from Customs, and I am surprised that he should have exposed himself to misconstruction—for misconstruction I am sure it would be—by proposing a tax specially designed to make wealthy people like himself contribute to the public purse; I should have thought that in his place it would have been more advisable to vote for the Income-tax and propose a rebuff of the Customs.

"With these remarks, Sir, I move that the Report of the Select Committee be taken into detailed consideration."

The motion was put and agreed to.

"The Hon'ble Mr. C. VINCIGERAMACHANDRAN:—"Sir, in section 5 of the Income-tax Act there are about ten rows of exemptions from the tax; these provisions are repeated in the Bill. I propose that sub-section (f) be omitted. I shall read it, it runs as follows:—

"Any profits of a shipping company incorporated or registered out of British India and having its principal place of business out of India and its ships ordinarily engaged in carrying traffic out of Indian waters."

"That is the clause of which my amendment asks the repeal or deletion; it is not capable of much argument either way; you have to look at the principle, if any, of the exemption. I looked at the Proceedings relating to the passing of this Act in 1893. I did not find any cogent reason why this exemption was introduced in the provisions of the Act of 1893. The Bill which became the Act of 1895 did not contain this exemption, but after it was referred to Select Committee, the Hon'ble Mr. Steel went to have raised an objection on the ground that this Act would annoy the shipping agents, and it was also vaguely feared that Collectors would go to ships and ask for various particulars, etc., that the exemption was introduced. It was also said that much money did not come in from this source under the law prior to the Act of 1895. Why this was so, whether because it was not available or whether evidence could not be obtained, I was unable to gather from the Proceedings. Whether it may have been, the hope was held out that the point was capable of revision at subsequent times. Now thirty years have passed since the Act was passed, at that time the great carrying country of the world was England; there has since then been a considerable change in the commercial and carrying capacities of the world, and I see no reason why this exemption should be retained any further.

"With these remarks, Sir, I beg to move the amendment that stands in my name:—

"That for clause 5 of the Indian Income-tax Amendment Bill the following shall be substituted, namely:—

"3. In section 5 of the said Act the following amendments shall be made, namely:—

(a) clause (f) shall be omitted, and

(b) in clause (j) after the word 'any' the words 'company or' shall be inserted."

The Hon'ble Sir WILLIAM MEYER:—"Sir, as I explained in my speech introducing the Financial Statement, there are a variety of matters in which the existing enactments will require revision now or later. We did not propose to complete this question of additional taxation by going into all these matters; that would have taken a long time and the Council will readily imagine that we were pressed with Budget work and with the special anxieties that are before us.

"As regards this amendment, I have looked up the point and have conversed privately with the Hon'ble Member. I find that, in 1895, the then Finance Member and the Select Committee thought that the tax on shipping would have been very difficult to collect. It would have been impossible owing to vessels going from country to country, and the cargoes being transferred from vessel to vessel, to estimate the profits derived from Indian trade separately. Similarly, it would have been impossible to estimate the profits of the ships for the period that they were in Indian waters. It was said, too, that the shipping trade at that time—this would not apply nowadays in very low water—was small. Before I announced my amendment, various suggestions had been made in respect of the amendment of the Income-tax Act that require consideration, and a revision of this subsection was one of them. So if our Hon'ble friend will take it from me that when a fitting opportunity offers for a general revision of the Act, quite apart from the present emergency question, this question will be fully considered. I hope he will be satisfied and will withdraw his motion."

The Hon'ble Mr. C. VINCIGERAMACHANDRAN:—"The Hon'ble Member will perhaps permit me to say that this point created no serious investigation of the same time as he tells me that the matter will be looked into, I beg to withdraw my amendment."

The amendment was, by permission, withdrawn.

The Hon'ble Pandit MURUGU MENON KALAYATTA:—"Sir, I beg to move:—

"That in clause (a), Part I, column 2, of the second Schedule set out in clause 8 of the Bill, for the figure '1,000,' the figure '1,300' and for the figures '85-5-4' the figures '100' shall be substituted."

"The reason for this amendment is very simple and very obvious. The Government have very considerably augmented incomes up to Rs. 1,000 from taxation. We feel grateful for it, but prices have risen and living has become more costly, and the great bulk of the middle class find it more and more difficult to make the two ends meet. I therefore propose that the exemption should be raised to Rs. 1,250. It will not cost the Government an excessively large amount. I have looked up the figures for 1913-14—figures for later years not being available to me. They show that in that year the number of persons who paid income-tax on incomes ranging from Rs. 1,000 to Rs. 1,250 was 36,716. That was the number of persons assessed as income between Rs. 1,000 and 1,250; but the total was raised from fifteen amounted to Rs. 16,31,213 only. So, that when nearly a lakh of persons were assessed and put through all the difficulties and hardships in which income-tax assessable persons the middle class people, the total sum reduced by Government was only Rs. 16,31,213. I submit, Sir, that in view of the great increase of taxation in recent years and of the demands for additional taxation which have been before the Council during the last few days, the Government are in a position to remit Rs. 16 lakhs and to bring relief to a large body of middle class people throughout the country. If the Government will be pleased to give up Rs. 16 lakhs they will afford relief which will be substantial to a large number of men, and the Exchequer will not much suffer."

"It may be said that it is rather strange that when Government are resorting to fresh taxation in order to raise more revenue, I should come forward with a proposal to reduce or to give up a part of the existing revenue; but I submit, Sir, that the very fact that fresh taxation is being put on, and that a large sum is being raised thereby, affords justification for the view which I am submitting to the Council. The salt tax is a tax which everybody among the middle class will pay; the import duties will also add to the burden of the general middle class people. For these reasons, I hope that my proposal will commend itself to the Hon'ble Finance Member, whose sympathy with the general middle class people and the poor is very well-known, and I do hope that the Government will see their way to accept it."

The Hon'ble Sir WILLIAM MAYER:—"I regard the proposal of the Hon'ble Pandit with a good deal of personal sympathy. In fact, if I may make a confidence to the Council, one of my day-dreams when I was first taking up the post I now hold was that I hoped to be able, before my term of office was over, to enlarge the sphere of exemption from income-tax. But fate has willed it otherwise, and instead of the peace and prosperity that marked my predecessor's regime I have fallen into an era—a Kailash—of war and troubles. As matters stand at present, I am afraid I cannot accept the amendment. It would involve a considerable amount of money—£10,000 according to the rough calculations I have made. But there is a more important principle involved. The tax has been borne for 30 years. I do not think it would be right, at a time when we are asking a number of people to bear increased taxation in one way and another, that we should start revisiting a tax which has been so sanctified by custom. It would be really inconsistent if I were to oppose the amendment; but I can assure the Hon'ble Member that if a time should come at which I shall be in the happy position of considering remission of taxation instead of imposition of taxation this will be one of the first things that I shall then consider."

The Hon'ble PANDIT MARY MORAN MALAVITA:—"I know that when my Hon'ble friend has decided a question, his decision must be final, and so I must bow to it, though I feel that, with his sympathy with the proposal, he could have easily spared 19 lakhs when he is raising an additional revenue of 3 millions. I do not wish to take up the time of the Council any more. I thank my Hon'ble friend for the assurance he has given, and trust that, in the not distant future, this proposal will be actually carried out. I do not press my motion."

The amendment was, by permission, withdrawn.

The Hon'ble PANDIT MARY MORAN MALAVITA:—"The other amendments were consequential, and they will not be moved, namely:—

- 'That in the table in Part II, column 2 of the Second Schedule—
- (a) entry 1 shall be omitted, and
- (b) for the figure "1,000" in entry 2 the figure "1,250" shall be substituted.
- 'That in the table in Part III, column 2 of the same Schedule—
- (a) entry 1 shall be omitted, and
- (b) for the figure "1,000" in entry 2 the figure "1,250" shall be substituted.
- 'That in clause (c), Part IV, column 2 of the same Schedule—
- (a) the words and figure "not less than Rs. 1,000 but less than Rs. 1,250 the tax shall be Rs. 20" shall be omitted, and
- (b) for the figure "1,250" where they occur for the second time the figures "1,200" shall be substituted."

The amendments were, by permission, withdrawn.

The Hon'ble Mr. C. VINCIGUERRA:—"Sir, I beg to move—

"That in clause (c), Part III, column 1, of the Second Schedule set out in clause 5 of the Bill, the words "by duty on any place in British India" shall be omitted."

"This amendment might seem explanation. A distinguished friend of mine asked me, as soon as I came here this morning, what I meant by this amendment. I gave it to the

country of the Hon'ble Finance Minister if I proceed to give that explanation. I sent out the amendment partly in ignorance and partly from suspicion, but in the light of the doubts which I have seen of this morning, I don't believe that any amendment is altogether out of order.

"Hon'ble Members will remember that our Income-tax Act is constructed very much on the lines of the English Income-tax Act, that is to say, income is *deemed* to arise from income-tax, firstly, if any income comes within one of the ten exceptions mentioned in section 3, the proprietor of that income pays no income-tax. That I shall call positive immunity, but it does not follow from this that incomes which do not come into the list of exemptions necessarily pay income-tax. Section 4 creates liability to income-tax only those incomes which are traced to the sources mentioned in Schedule II, so that a man may negatively escape income-tax if his income is not traced to the sources mentioned in Schedule II. As far as I understand the English Act, they are also constructed on the same principle, and I believe that once upon a time a judicial decision was reached wherein it was held that the owner of a property which did not come under any one of the items mentioned in the English Schedule, A, B, C, D and E, was not liable to any income-tax notwithstanding that that property did not come within the list of exempted properties. My amendment relates to this aspect of the law. My suspicion is that certain proprietors of incomes, by reason of the words which I wish to delete, escape the payment of income-tax altogether. My amendment relates to the following clause—it is repeated in the second Bill—Part III, clause (a), i.e., interest on, proceeds of, notes, debentures, stock or other securities of the Government of India (including securities of the Government of India whose interest is payable out of British India by draft on any place in British India). I propose to omit the words 'by draft on any place in British India'. I could not understand why liability to income-tax was restricted to this particular form of payment. I strongly suspected, as I said when I sent in my notice of amendment, that under this qualification the holders of our Sterling bonds escaped income-tax altogether. I need not remind the Hon'ble Council that the income-tax under our Act, as in England, is collected in two ways. One is before the income reaches the owner, by the method of what is called withholding it at the source as is the case of Government promissory notes, where when the interest is paid the income-tax is deducted and then the balance is sent to the proprietor. Of course, if we are not liable to pay income-tax at all, we must apply warrants for a rebate but in any case, whether the holder of a security is liable or not liable on account of the securities income from all sources being below Rs. 1,000 a year, if he is not liable to pay income-tax, the tax is yet deducted from the interest on the security and he is entitled to apply and get a refund. But in all these cases the income-tax is taken at the source and not collected afterwards from the owner of the income by post as is what has been obtained. Now, in this particular case there is this difference between the holders of rupee securities and the holders of sterling securities as a class. The holders of our Sterling securities, unlike the holders of the rupee securities, escape paying income-tax altogether. They are not caught at the source as opposed to the existing wording of the clause in question, and as they are beyond the jurisdiction of the Government of India, they altogether escape as the second method of assessing and collecting the tax is not available in their case. I therefore beg that those words should be omitted in order to bring that large class into the scope of our Income-tax Act."

The Hon'ble Sir WILLIAM MITCHELL:—"I understand, and in a way sympathize, with the Hon'ble Member's desire to get more money for us, but I am afraid that his proposal is not feasible. In the first place, he says that holders of Sterling securities escape the income-tax. They escape our income-tax because they are not liable to it, but they pay at the source in London to the British Income-tax. Now Sterling securities have been sold by the Law Officers of the Crown and that accumulated an amendment to the Trust Act for other debt to be exclusively not Indian securities, that is not securities of the Government of India; they are securities issued in London by the Secretary of State for India. So that they are not taxable as securities under the Act, but rely in the event of the proceeds being realized out here, in which case they are taxable under section 3 (b) as incomes to profits earned or received in British India. But as my Hon'ble friend came and spoke to us on this matter yesterday, I put it to him that, even if we had the power—which we have not—of taxing these Sterling securities, it would be very inconvenient to do so. The interest on our external loan we can tax as we think fit, but we do not borrow in London for the mere pleasure of it. We borrow because we need the money, and the money is found for us by people who have often no connection with India and we desire to come to India, but just put their money into Indian investments as they might into Japanese or Austrian, as a little investment. These people already pay a heavy tax to the British Government on what they get from our Sterling securities or other sterling securities which they hold. If we saddle them with a local income-tax as well, the result will be that our loans will fail; either we shall not be able to borrow, or we shall have to raise our rates and lose much more than we gain by this relatively small amount which my Hon'ble friend would like to raise in. All countries recognize the difference (Japan especially) between an internal and external debt. On your external debt you have got to treat your creditors lightly, because otherwise they will prefer to lend to somebody else."

"I may finally observe that, apart from that, a question has been raised—and I think it will have to be considered in connection with the readjustment of the fiscal relations between the component parts of the Empire which His Majesty's Government has much mind—the question of the double assessment, as to whether it is right and expedient that profits which people have made in (say) Australia or India or Canada, which are subject to income-tax by the Governments of those countries should be taxed again in London. We should certainly within our case, if we were—assuming even that we had the power to do so—to start the policy of double prob and say we are going to dip our hands into pockets which have already been scooped by the British Exchequer. For those reasons, Sir, I am quite unable to accept my Hon'ble friend's amendment."

The Hon'ble Mr. C. YAMAGUCHI (M.H.A.):—"Sir, I fear that it would be very bold and perhaps impertinent of me, just a pupil who received his lessons to-day and yesterday, if I attempt to reverse the arguments of the Hon'ble the able Finance Minister, but it does strike me that, if, as his pupil, I cannot venture to criticize him, I may yet ask him some questions. It is, I believe, open to a pupil to ask questions of his teacher. So I do desire to ask him some questions. If double income-tax is paid as regards affairs overseas, both in England and in the Colonies, now I know why, till a final Imperial settlement is reached, double income-tax should not be paid, both as regards India and England? And this is my question No. 1."

"But if there should be an double income-tax, why should not England be the loser? The money lent is ours; why should we lose the income-tax? This only by a strange fiction that these Sterling securities are called securities of the Secretary of State. This fiction, even on an old contract, I should say, supposition of the old John Company whose principal place of business was in London. What business has the Secretary of State to tell himself the Government of India? The Government of India is here; and the Secretary of State for India is our agent for this purpose. Instead of calling these securities securities of the Secretary of State, may we not more accurately call them securities of Government of India from whom the money comes? And instead of ending interest as payable at Whitehall, why not make them as payable in Delhi and add to the prestige of our India? That is my question No. 2."

"May I ask how long is this artificial distinction between rupee loans and Sterling loans to be kept up? By the change of currency laws in India we have defrayed the rupee from its ancient position, and it is fast becoming a mere token coin. I cannot understand then why any distinction is still kept up any further between rupee loans and Sterling loans. Are the two classes of loans necessary? Cannot all be Sterling loans now? Is the artificial distinction between the two sets of loans and securities desirable? That is my question No. 3."

"Now it is said, the Hon'ble Finance Minister has said so, that if we insist upon income-tax as regards holders of Sterling securities, our loans in future would fail. Would it be altogether a disadvantage? If loans in the foreign markets are not available for us on fair terms, may we not then learn, more and more with the co-operation of the people of India, and act as now with the help of foreign investors, how to adjust our own domestic affairs and to get our loans in India itself on such terms as may be possible? And would not this course be a great national advantage in every interest? I simply ask this question. That is my question No. 4."

"I would also ask you to give me as answer to one more question and I shall sit down, and that question is this—Is not the present policy holding out a premium is reserved people to invest their money in Sterling loans instead of rupee loans? If Sterling security holders are immune from the Indian income-tax, if investors in this country are easily able to obtain securities, directly or by trustees, would they think of rupee loans with the inevitable liability to pay income-tax on the interest? Is not this a very unusual fiscal policy? And is it not holding out a premium in favour of Sterling loans and make savings in this country shy of investment in rupee securities?"

"These are the questions I would put and if the Hon'ble the Finance Minister will kindly answer them collectively, I will certainly withdraw the amendment, otherwise I fear I must press it."

The Hon'ble Sir WILLIAM HENDER:—"It is getting late and I should prefer the alternative of voting on the amendment at once to answering the questions."

The amendment was put and negatived.

The Hon'ble Sir WILLIAM HENDER:—"I now move that the Bill, as amended by the Select Committee, be passed."

The motion was put and agreed to.

The Council adjourned to Thursday, the 29th March 1916.

A. P. MUDDIMAN,
Secy. to the Govt. of India, Legislative Dept.

Printed,
The 27th March 1916.

APPENDIX A

(Referred to in Answer to Question No. 6.)

STATEMENT showing the number of officers recruited in India and England for the Imperial Archaeological Department since the beginning of 1903.

Year	Recruits of officers recruited.	Remarks.
1903	Mr. (now Sir John) Marshall .. ..	..
"	Mr. E. H. S. Shepherd .. ..	..
1904	Mr. W. H. Mahaffy .. ..	..
1905	Dr. Simeon Kenyon .. ..	..
"	Mr. A. H. Longhurst .. ..	..
"	Mr. D. E. Spooner .. ..	..
"	Mr. H. R. Hall .. ..	..
1907	Mr. H. R. Hall .. ..	..
1908	Mr. H. R. Hall .. ..	..
1909	Mr. H. R. Hall .. ..	..
1910	Mr. H. R. Hall .. ..	..
1911	Mr. H. R. Hall .. ..	..
1912	Mr. H. R. Hall .. ..	..
1913	Mr. H. R. Hall .. ..	..
1914	Mr. H. R. Hall .. ..	..
1915	Mr. H. R. Hall .. ..	..
1916	Mr. H. R. Hall .. ..	..
1917	Mr. H. R. Hall .. ..	..
1918	Mr. H. R. Hall .. ..	..
1919	Mr. H. R. Hall .. ..	..
1920	Mr. H. R. Hall .. ..	..
1921	Mr. H. R. Hall .. ..	..
1922	Mr. H. R. Hall .. ..	..
1923	Mr. H. R. Hall .. ..	..
1924	Mr. H. R. Hall .. ..	..
1925	Mr. H. R. Hall .. ..	..
1926	Mr. H. R. Hall .. ..	..
1927	Mr. H. R. Hall .. ..	..
1928	Mr. H. R. Hall .. ..	..
1929	Mr. H. R. Hall .. ..	..
1930	Mr. H. R. Hall .. ..	..
1931	Mr. H. R. Hall .. ..	..
1932	Mr. H. R. Hall .. ..	..
1933	Mr. H. R. Hall .. ..	..
1934	Mr. H. R. Hall .. ..	..
1935	Mr. H. R. Hall .. ..	..
1936	Mr. H. R. Hall .. ..	..
1937	Mr. H. R. Hall .. ..	..
1938	Mr. H. R. Hall .. ..	..
1939	Mr. H. R. Hall .. ..	..
1940	Mr. H. R. Hall .. ..	..
1941	Mr. H. R. Hall
1942	Mr. H. R. Hall
1943	Mr. H. R. Hall
1944	Mr. H. R. Hall
1945	Mr. H. R. Hall
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1960	Mr. H. R. Hall
1961	Mr. H. R. Hall
1962	Mr. H. R. Hall
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1964	Mr. H. R. Hall
1965	Mr. H. R. Hall
1966	Mr. H. R. Hall
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1968	Mr. H. R. Hall
1969	Mr. H. R. Hall
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1971	Mr. H. R. Hall
1972	Mr. H. R. Hall
1973	Mr. H. R. Hall
1974	Mr. H. R. Hall
1975	Mr. H. R. Hall
1976	Mr. H. R. Hall
1977	Mr. H. R. Hall .. ..	..
1978	Mr. H. R. Hall .. ..	..
1979	Mr. H. R. Hall .. ..	..
1980	Mr. H. R. Hall .. ..	..
1981	Mr. H. R. Hall .. ..	..
1982	Mr. H. R. Hall .. ..	..
1983	Mr. H. R. Hall .. ..	..
1984	Mr. H. R. Hall .. ..	..
1985	Mr. H. R. Hall .. ..	..
1986	Mr. H. R. Hall .. ..	..
1987	Mr. H. R. Hall .. ..	..
1988	Mr. H. R. Hall .. ..	..
1989	Mr. H. R. Hall .. ..	..
1990	Mr. H. R. Hall .. ..	..
1991	Mr. H. R. Hall .. ..	..
1992	Mr. H. R. Hall .. ..	..
1993	Mr. H. R. Hall .. ..	..
1994	Mr. H. R. Hall .. ..	..
1995	Mr. H. R. Hall .. ..	..
1996	Mr. H. R. Hall .. ..	..
1997	Mr. H. R. Hall .. ..	..
1998	Mr. H. R. Hall .. ..	..
1999	Mr. H. R. Hall .. ..	..
2000	Mr. H. R. Hall .. ..	..

APPENDIX B.

(Referred to in Answer to Question No. 6.)

STATEMENT showing the average annual changes of the last three years for the establishment of officers of the Imperial Archaeological Department including the establishment of the Agricultural Advisers to the Government of India.

	United India Establishment.	Provincially Established.
Agricultural Advisers to the Government of India
Imperial Agricultural Chemists
Imperial Biologists
Imperial Entomologists
Imperial Agricultural Statisticians
Imperial Economic Botanists
Imperial Agriculturalists
Imperial Cereals Specialists
Imperial Pathological Entomologists

(Reestablished by order of His Excellency the Governor in Council.)

C. G. TOBHUNTER,
Acting Secretary to Government, Legislative Dept.

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Thursday, the 9th March 1916.

PRESENT :

The Hon'ble Mr WILLIAM CLARK, M.C.S., I.C.S., Vice-President, presiding,
and 57 Members, of whom 50 were Additional Members.

QUESTIONS AND ANSWERS.

The Hon'ble Mr. SURENDRA NATH BANERJEE asked:—

1. (a) Will the Government be pleased to intimate the progress of Local Self-Government in India by giving for each year province by province for the last five years the number of elected members for each Municipality, District Board and Local and other Boards under the Local Self-Government Act?

(b) Do the Government propose to direct that such statements should be published in future year by year?

The Hon'ble Sir C. BANERJEE NAID replied:—

"(1) The figures asked for by the Hon'ble Member are given by provinces for Municipalities and District Boards, respectively, in the statement * which I put on the table. Further details will be found in the statement appended to the various Provincial Reports.

(2) The figures are already published annually in the Provincial Reports."

The Hon'ble Mr. SURENDRA NATH BANERJEE asked:—

2. (a) Has the attention of the Government been drawn to the action of the Swedish Government in prohibiting the export of wood pulps for the manufacture of paper?

(b) Is it a fact that paper made from wood pulps is at present largely imported into India for printing purposes?

(c) Is it a fact that paper-making materials are to be had in abundance in every part of India and Burma. Will the Government direct an inquiry into this matter, and take what action, if any, is proposed to take in this connection with a view to foster the growth of the indigenous paper industry?

The Hon'ble Mr. C. H. A. SELLER replied:—

"(a) The Government of India have no information on the subject other than that which has appeared in the Press.

(b) The Government of India believe this to be the case, but have no definite information as to the extent to which the paper imported into India is manufactured from wood pulps.

(c) The answer to the first part of the question is in the affirmative. The possibility of fostering the paper pulp industry in India has formed the subject of detailed inquiry, both by the Government of India and by Local Governments for some years past; an expert in the manufacture of paper pulp having been employed by the Government of India for this purpose. The results of these inquiries have been published, from time to time, by the Forest Research Institute. Concessions for the manufacture of pulp from eucalyptus, bamboo and various grasses have been given in several provinces, while the Government of India have reasons to believe that in one province the Local Government has under consideration a project for the erection of a small pulp factory in order to test thoroughly the commercial possibilities of various grasses for the manufacture of paper pulp. In these circumstances, the Government of India do not consider it necessary to direct any further special inquiry into the matter, more particularly as they understand that, under present conditions, little progress can be expected owing to the difficulty of procuring the necessary machinery and chemicals."

The Hon'ble Mr. SURENDRA NATH BANERJEE:—

"May I ask the Hon'ble Member, on a supplementary question, to state, if he thinks fit, the name of the Government which is making these arrangements?"

The Hon'ble Mr. C. H. A. SELLER:—

"There is more than one Local Government at present making inquiry into the matter."

The Hon'ble Mr. SURENDRA NATH BANERJEE:—

"Is the Bengal Government one of them?"

* Vide Appendix A.

The Hon'ble Mr. C. H. A. HALL:—

"No, I think not, as far as my recollection goes at the moment."

The Hon'ble Mr. SUNDARA NAIR BASTIEN asked:—

Does not
Patna
University
Bill.

3. (a) Has the attention of the Government been drawn to the statement which has appeared in the newspapers to the effect that it is impossible that the Patna University Bill will be taken up in the Imperial Legislative Council before next autumn at the earliest, and that the Patna University Bill will also be delayed?

(b) Do the Government propose to instruct the Local Governments to introduce these Bills into the Local Legislative Councils and dispose of them in those Councils?

The Hon'ble Sir C. SUNDARA NAIR replied:—

"(a) The attention of Government has been drawn to the statement in question."

(b) The proposals for legislation for the Patna University are still under consideration. As regards the Patna University, it is intended to introduce the legislation in the Imperial Council, and the Local Government has concurred in this procedure."

The Hon'ble Mr. SUNDARA NAIR BASTIEN asked:—

Measures
taken to
prevent the
conduction
of intermediate
and
Third Class
Railway
Passengers.

4. "Will the Government be pleased to make a statement showing the measures that have been taken from 1905 to 1906 to promote the comfort and convenience of Intermediate and Third Class Railway passengers?"

(b) Will the Government be pleased to state what further measures they propose to take in the same direction in the immediate future?"

The Hon'ble Sir R. W. GILLAN replied:—

"A statement" is laid on the table showing the measures which have been adopted by the Railway Board, from the constitution of a Board in March 1905 up to the present time, for securing the greater comfort and convenience of 3rd class passengers, and of passengers generally where passengers of the 2nd and Intermediate classes are mainly absent, and showing also the action immediately proposed with the same object. No steps have been taken especially for the benefit of Intermediate class passengers."

The Hon'ble Mr. GUNTER HUNA asked:—

Censorship
of Newspapers.

5. "(1) Have any Indian newspapers been placed under Government censorship since the Defence of India Act, 1915, was passed? If so, will the Government be pleased to lay on the table a list of such newspapers giving the places of their publication?"

(2) Are any instructions issued to the persons conducting such newspapers regarding matters which it is desired that they should not publish?"

(3) Is it a fact that the printers and publishers of such newspapers are directed not to allow anything to appear in them unless it has been previously submitted to a censor, and its publication has been approved by him?"

(4) If the answer to (3) is in the affirmative, will the Government be pleased to state under what circumstances and on what grounds such action is deemed necessary?"

(5) Will the Government be pleased to state the names of newspapers, if any, which were once censored, but in regard to which the order placing them under censorship has been withdrawn?"

The Hon'ble Sir REGINALD CHAMBERLAIN replied:—

"So far as the Government of India are aware, orders under the Defence of India Act have been passed against two papers—the *Standard* and *Zindabad*—requiring them, prior to publication, to submit copies of certain kinds for the scrutiny of a Government officer. This action was necessitated by the manner in which these papers were being conducted. So far as is known, the orders have not been withdrawn."

The Hon'ble Mr. GUNTER HUNA asked:—

Qualifications
of, and
testimony
to, Censor.

6. "(1) Is a Government censor required to possess any general and journalistic qualifications for the satisfactory and fair discharge of his duties? If so, what are these qualifications?"

(2) Are any instructions given to a censor to guide him in the discharge of his duties? If so, will Government be pleased to lay on the table a copy of such instructions?"

His Excellency the COMMISSIONER-CENTRAL replied:—

"(1) No definite qualifications are laid down for the members of the Deputy Chief Censor's staff. They are however carefully selected with regard to their reliability."

(2) The instructions issued for their guidance are, for obvious reasons, confidential, and the Government of India do not propose to lay them on the table."

The Hon'ble Kisan Behadur MIAH AHMAD KHAN asked:—

Compilation
showing
distribution
of letters of
all appointments
up to 1916 and
on.

7. "(a) Was a compilation showing the distribution of holders of all appointments carrying a monthly salary of Rs. 200 and over prepared at the instance of the Public Service Commission?"

(b) If so, has the compilation been published for the use of the general public?"

(c) If the compilation has not been published, do Government propose to publish it at an early date?"

The Hon'ble Sir FRANCIS CHAMBERLAIN replied:—

"Such a compilation was made for the use of the Public Service Commission. It has not been published, and the question of its publication can best be considered when the report of the Royal Commission becomes available."

The Hon'ble Mahanaj S. BHATTJI SIKH of Nashipur asked:—

8. "Will the Government be pleased to state if any Provincial Sanitary Board has been created with financial authority and responsibility?"

The Hon'ble Sir C. SUTCLIFFE NAIR replied:—

"So far as the information at the disposal of the Government of India shows, Sanitary Boards in certain provinces have been entrusted with financial authority and responsibility. For example, in Bombay, the United Provinces and Punjab certain areas are placed by the Local Government every year at the disposal of Sanitary Boards for distribution."

The Hon'ble Mahanaj S. BHATTJI SIKH of Nashipur asked:—

9. "Will the Government be pleased to state in which provinces non-officials have been included as members of Sanitary Boards?"

The Hon'ble Sir C. SUTCLIFFE NAIR replied:—

"So far as the information at the disposal of the Government of India shows the provincial Sanitary Boards in Bombay, Bengal, the United Provinces and Punjab contain one, or more non-official members. In Baroda, where there are divisional Sanitary Boards, a non-official may be added at the discretion of the Commissioner."

The Hon'ble Sir FRANCIS CHAMBERLAIN asked:—

10. "(a) Has any communication been received by the Government of India from the Secretary of State for India regarding a Resolution of the House of Commons relative to the organization of the economic strength of the Empire with a view to secure economic superiority over enemy countries?"

(b) Has the attention of Government been drawn to a report to the effect that Mr. Boser has recently stated in the House of Commons, in reply to a question by Mr. Hering, that the Overseas Economic had been approached by the Imperial Government on the subject of the Resolution referred to in (a)?"

(c) If so, do the Government of India propose to make efforts to co-operate with the Imperial Government and the Dominions Governments for the attainment of the objects in view?"

The Hon'ble Mr. C. E. LOW replied:—

"The answer to part (a) of the question is in the negative.

The answer to part (b) of the question is in the affirmative.

With regard to the third part of the question, the Government of India have throughout the war been in the closest co-operation with the Imperial Government in regard to mobilizing available the economic and industrial resources of India for the purposes of the war. The manufacture of munitions and the export of such important articles as sugar, cotton, textiles, and wheat, as well as numerous others of less importance have, whether at the request of the Imperial Government or on the initiative of many cases of the Government of India, been organized, controlled and directed, with the view of giving the utmost possible assistance to Great Britain and the Allies. The Imperial Government, therefore, are well aware both of the nature and extent of the resources of India, and of her willingness to co-operate in any way in which they may deem."

The Hon'ble Mr. MARSHY BODAN Das asked:—

11. "(a) What sum of money (if any) was lent to the several Presidency Banks in India from the Paper Currency Reserve during the last calendar year (1914)?"

(b) Did the Presidency Banks re-advance to other Banks the amount thus lent to them? If so, will the Government be pleased to state the terms of such re-advance as regards the rate of interest and the purpose for which this money was to be used?

(c) Were any firms or individuals financed out of this money with a view to help industries? If so, will Government be pleased to state the names of such firms or individuals?"

The Hon'ble Sir WILLIAM MANTON replied:—

"No money was lent to the Presidency Banks from the Paper Currency Reserve in 1914."

FINANCIAL STATEMENT

FINER STATE.

The Hon'ble Sir WILLIAM MANTON:—"I beg, Sir, to open the first stage of the Session on the Financial Statement for 1915-17."

RESOLUTION RE EDUCATION OF SALT ESTIMATE.

The Hon'ble Sir ISRAELIN KAMATHURAI.—"Sir, I beg to move—

"That the estimate of Revenue from salt be reduced by £200,000 (two hundred thousand pounds) and be passed at £2,400,000, so that the rate of taxation may be retained at the rate of one rupee per maund as during the current year."

"Sir, in view of the several discussions which have already taken place in the Council it is not my intention to speak at any great length on this subject. On the present occasion I am, personally, safe from any criticism because the object of my Resolution is that this year may be released of this additional burden. I want to make it perfectly clear that I have never been opposed to the imposition of fresh taxes on the requirements of the Government of India. I have steadily advocated any reduction of opposing increased taxation from any one of the three sources proposed by Government, if the money was needed for the purposes of administration to cover at full the estimated expenditure proposed by Government themselves. My objective has throughout been that at a time like this when, in consequence of the war and the effects thereof, the people of India have suffered as have all the other component parts of the British Empire, that fresh taxation should be imposed for the purpose of obtaining a surplus."

"Sir, the financial position has now become clear. In consequence of the passing of the Indian Yearly (Amendment) Bill and the Finance Bill, the result of the next year's Budget so far has been already established as follows: The total deficit estimated in the Financial Statement of £2,600,000 has been more than covered because the estimated additional revenues will now yield £2,650,000—£2,300,000 from the Tariff Act and £350,000 from the Income-tax Act. The additional revenues of £2,650,000 plus the surplus of the Budget as follows: the full estimated expenditure is now forecast and there is a surplus of £100,000."

"On the present occasion, therefore, my object in moving this Resolution is to appeal to the Government to consider whether, having regard to the fact that they have already obtained a surplus of £100,000, they should obtain a further £200,000 estimated to be obtained from the salt tax, and send the surplus from £100,000 to a definite pounds."

"Sir, I already recognize that the salt tax is regarded by Government—and rightly too—as a reserve. For the purpose of administering a vast country like India, it is necessary that suitable sources of revenue, certain sources of taxation, should provide a reserve to be relied up in case of emergency and I recognize that the salt tax lends itself to that kind of reserve. At the same time, there is this thing to be borne in mind, that that reserve should only be tapped when it is absolutely necessary—especially so because the incidence of this tax largely falls upon the poor. If, as I said, a case is made out for additional taxation, I am quite prepared to accept the position which the Government of India have taken up, namely, to take all the revenue they can get from the increase in the tariff, the second source to be tapped being the income-tax, and the last source being the salt tax. Now, Sir, the first two sources have been tapped, and they give not only the entire revenue that is required for the purpose, but they provide a surplus of £100,000. Under these conditions, Sir, I would appeal to the Government of India to consider whether, in view of these facts, they should persist in carrying out their intention of obtaining an additional revenue of £200,000 from salt or, at all events as this occasion, leave salt alone, reserving it for next year of circumstances then necessitate increased taxation."

"Sir, there is an additional reason why I make this appeal. As a consequence of small increases and decreases in the salt tax considerable fluctuations in cost of retail prices, and there is a strong body of opinion to show that the actual rate charged to the poor are in many cases it considerably more of the actual additional revenue obtained by Government. Sir, taking that into consideration, would it not be better not to have this increase of five annas in the second year till a strong justification is made out for additional revenue for administrative purposes, and then to regulate this tax in a manner so that it may be maintained at that rate for a considerable number of years. The constant changing of this tax leads to fluctuation in retail prices, and it is to my mind extremely desirable that that should be avoided as far as possible."

"Sir, it is not my intention on the present occasion when we are dealing with the surplus in the Budget—whether that surplus be £1,300,000 or only £100,000—to go over the ground of actual or assumed budgeting, of finding a deficiency of taxpayer, or whether 3 or 4 per cent of the working losses can be easily dispensed with, or, again, whether the railway revenue is profits out of trade or indirect taxation, as I have repeatedly contended in this Council. Those are points which may well be left alone on the present occasion. At a time like this it is desirable to leave those questions and contentions as far as possible, and I do not therefore propose to go into those questions and occupy the time of the Council by any discussion about them. My only object on the present occasion is to appeal to the Hon'ble the Finance Member and the Government of India—knowing full well how kindly sympathetic the Finance Member is towards the interests of the poor—I appeal to him now agree on behalf of those poor whether he should not be content on the present occasion with the surplus of £100,000 that he is going to get from other sources. As I said before, I am not satisfied that any justification exists for levying additional taxation in order to obtain an additional surplus. Well, Sir, a part of that surplus has already been obtained, and I now appeal to the Government to consider whether they will insist upon getting their full surplus of a million pounds, or, in the interests of the poor, be content with a surplus of only £100,000. Sir, with that appeal, I will conclude my observations."

THE HON'BLE MR. SPEAKER: NAIR BANGSUNG.—" Sir, I have a Resolution, the first part of which is identical with the Resolution moved by Mr. KEE HEE SENG, for Resolving:—That, Sir, my submission is, that it would verily matter if you would permit me either to name that Resolution or speak in support of it, and if I do speak in support of my friend's Resolution, you will, I hope, allow me to call the Resolution, which is 13 minutes."

The Hon'ble the Vice-Chancellor:—"I think the latter course would be the most convenient for the Council and would save time; but I trust the Hon'ble Member will not abuse the relaxation of the rule which is accorded to him."

[illegible]

"During this period we had 17 years of surpluses and 8 years of deficits. The surpluses coming up to £29.6 million. The deficits over those years came up to £24.1 million; and the balance left from the surpluses we have for a period of 30 years the bare surplus of £39.5 million. Not in this all. The surplus does not include £1 million of the Poindon Investment Fund which is charged off the accounts. When I make these expectations it cannot help but be shown in the accounts. However that may be, there is the outstanding debt that in the course of 30 years extending from 1893 to 1914 the Government of India were able by their taxation to accumulate a surplus of £2.2 million which they have again, so I think, applied to the reduction of the debt. And how does the debt stand today, as written on the 31st March 1915? The permanent debt of the country is £15 millions. The statement might seem to be surprising; if it only were viewed with no air of finality, but I am prepared to prove it. The total debt of the country on the 31st March, 1915, amounted to the sum of £23.6 million; the water loans is £22.65 million. The debt contracted for the purposes of railway construction amounts to £23.2 million &c. Debt for the purposes of irrigation amounts to £11.1 million &c. £2 million &c represents Indian Government. Therefore deducting these amounts from the total debt, we have the national debt reduced to the figure which I have just mentioned, viz. £1.5 million. Sir, I am entitled to hold that these debts for part and parcel of the permanent annual deficit. As you mention, and they must not be regarded as part and parcel of the permanent annual deficit. In 1912-13 and in 1913-14, irrigation and railways grew to a clear sum of £2.9 million after paying all working charges at the interest. In 1914-15, despite the war, they gave us a profit of £3.4 million. I would indeed conclude the fact that we have temporary debts, uncontracted debts—Borrowed and Saving Bonds deposits; but against them we have to bear in view the advances which the Government of India have made to the Privy Council Corporation, to Municipalities and District Boards, to Native States and to private institutions. Therefore, Sir, here we see in this fact that our national debt at the present moment, bearing the consequences to which I have referred, stands at the ridiculously small figure of £1.5 million; and yet we continue to talk, having regard to the abnormal situation in which we find ourselves at the present moment, the proper way to meet that situation would be by contracting a loan. My Hon'ble friend will probably say that you cannot get money at the present moment in the present condition of the market without a high rate of interest. Naturally true. We may contract a long-term loan, even if free time to time and steps in it is permanent loss in an impermanent market. And, Sir, there is another fact with it has to be borne in mind, and which is very pertinent to the consideration I am now placing before this Council, namely, that the Government of India have always been exceedingly cautious in the raising of money, except in cases of emergency, or when the necessities are such that they cannot do otherwise. As a result, if we do step up, always, extended the estimates, and the estimates of expenditure, the large surpluses of the Government fall to about the net zero. And the result has been that the Government's account. My Hon'ble friend the Finance Minister, as a member of the Administrative Committee, remarked that these debts were wasteful and diminishing. It is quite rare that we have large accumulations of surpluses for three or four years running to show that we have been extravagant in the past, and that we should cut down the expenditures again. Incidentally after the taxation imposed by Sir Guy Fawcett Wilson. I think in 1905, we had in 1911-12, £6 million given as a loan to the Government, and in 1912-13 £12.7 million was given to the Government. Therefore, Sir, at some time in 1911-12, the Imperial surplus was £9.6 million and in 1912, the Imperial surplus was £7.3 million; and the Provincial balance stood at the enormous figure of 47 millions, the prescribed minimum being only £1 million. Therefore, it seems to me that we ought to reach matters by contracting a loan; and all courses if that were done, the balanced and too well disposed.

"Sir, the Hon'ble the Finance Minister has made a statement in the course of which he gives the reasons for the imposition of the new taxes. It occurs at page 10 of the Financial Statement (paragraph 22). The statement is written with that lucidity, conciseness and force which distinguish the utterances of Sir William Meyer. After having stated the difficulties experienced by the Secretary of State in raising loans in the English market, the Financial Statement says—

"We have also to recollect that the termination of the war, when it comes, will leave us with heavy demand demands upon us. We shall still, in all probability, have a large amount of temporary debt to pay off, and must also provide for the liquidation of the rupee loan raised this year, which has to be repaid by 1921. We shall likewise have to surrender nearly £2 millions which we shall have received in exchange with the liquidation of Indian loans and the employment of captured enemy vessels. On the revenue side again, we must recognise that the employment and income of the war must also add in some directions to our permanent military charges; and, finally, it is feasible that we should be in a position where peace requires us to add either as may be, to provide further funds for such important purposes as the improvement of education and sanitation."

"Sir, let us consider in relation the various points which have been raised by the Finance Minister. That is the debt contracted this year which has to be paid off in 1921. Sir, I venture to submit that 7 or 8 years are a long time to look forward to in the financial history of India. 'Someday' and 'the day is the evil thereof' is a maxim which administrators and even financiers may take care of. His duty is to take long view of things. The suggestion comes into play, it disturbs our vision and magnifies our difficulties. We have to pay off this debt in 1921, but we may raise a loan, it may be at an unfavourable market; but the market will not always remain unfavourable; the market will change, improve for the better. Renew the loan to a favourable market, arrange it into the permanent loan, and in that way discharge the debt. And in the same way that £2 millions which have to be paid to the treasury may be dealt with. Then we are told that there are these great problems of sanitation and education which have to be faced and grappled with. These are the greatest sympathy with all the laudable efforts which the Government may make in that direction; but there are more or less Provincial charges. Undoubtedly the Government of India supplies the money, but in any case the Provincial charges have reached the large figure of £7 millions."

"Sir, my difficulty has been, and I speak as a Member of a Provincial Council, that we cannot get the Provincial Governments to disburse them. They are not always able to get ready their advances for the purpose of spending the money, and the action of the Government of India has to be obtained. Therefore what I say is this, the market is broad to improve, our resources are elastic, and will grow and expand. Having regard to these facts and that the present debt is only 1.5 million pounds, we invite the Government to give up 80 lakhs by the surrender of their salt-revenue. I venture to think that, as a question of increased income, this may be found by reducing the closing balance of 1916-17 to the closing balance of 1910-17 is estimated at 21.5 million pounds, the closing balance of 1915-16 according to the revised estimate is 38 million pounds."

The Hon'ble Sir WILLIAM MEYER:—**"Where does the Hon'ble Member get these figures, I do not recognise them?"**

The Hon'ble Mr. SURENDRA KARN BANERJEE:—**"I think they are correct; I have not got the books here, but I think they may be found to be correct. The member would reduce the closing figure to very much what it was last year. There is another point which I desire to submit for the consideration of the Hon'ble the Finance Minister, it is this; even before the income tax was levied, the price of salt had been doubled, and that was due to the shortage of imported salt from Liverpool and the cessation of trade with the enemy countries. The effect of an increased tax would be to make the price more than double what it was. I would suggest that the Government should take palliative measures, measures which would afford facilities for the introduction of salt in this country. We had in Bengal large manufacturing, in Orissa and in Malabar they have been given up, revive this industry which will put money into the pockets of the poor and into the coffers of the Government. I desire to underline myself with my Hon'ble friend's appeal that Government should reconsider the matter, and if it is impossible to give up the whole of the tax, at least to surrender one-half of it. This will be a reasonable compromise, if the Government should surrender 45 lakhs of rupees that would not make any material difference in the financial situation. With those words I support the motion."**

The Hon'ble PANDIT NARAYAN MAHAR MALAVIA:—**"Sir, it would seem almost needless to discuss this legislation after we heard the remarks of the Hon'ble the Finance Minister the other day in the membership of the Hon'ble Mr. Dadabhai. But the fact that, in spite of that discussion, two of my Hon'ble friends have thought it right to appeal strongly to Government to reconsider the situation, is evidence of the strong feeling that is entertained on the subject. I will not take up the time of the Council by repeating the arguments that have been used by my predecessors. I will invite the Government to look at the matter from another point of view. This year constitutional questions, by a wise ruling of His Excellency the President, to be avoided in this Council. The Budget proposals for additional taxation to the tune of Rs. 99,000 have been received by this Council, even with the exemption now before us, with unanimity. Not only has not been also, as is evidenced from the remarks of the President, the proposals put**

that we had the matter set fully at the last sitting. It was perfectly legitimate for Sir Basil to take his Resolution when he did, but in the meantime the wind had been taken out of his sails, so to speak, by my friend Mr. Dalal who had brought up the question of the salt tax in the discussion we had at our last sitting on the Tax & Fin. Therefore, I say, it seems to me to be taking up the line of the Council to have purpose to revive a discussion which was carried out fully and seriously the day before yesterday.

"My honourable friend's main argument is, that it is undesirable that we should have an estimated surplus of one million pounds in 1916-17. The enhancement of the salt tax is estimated to give us £253,000, and he argues that we can do quite well with £450,000. If I may say so, he has advanced no financial crisis, for at the last sitting he wanted to have no surplus at all, or even a deficit of £300,000. I hail this moral progress and I hope that in the course of time this logic of facts will convince my honourable friend that in the present state of things a surplus of one million pounds is not too much. I quite admit that, if it is a case of your vs. his, by reason of unalterable financial circumstances, to increase taxation, we ought not to increase the taxation more than would be necessary to meet our expenditures, the estimates and leave a small margin. But, as I reminded the Council at the last sitting, the times are very different now. We are living in a period in which our accounts certainly may be badly mistaken, in which expenditures may go up to an extent which we cannot foresee at present. As I said in the last session, this year it was necessary that we should meet an unexpected increase in our military expenditures, and at the same time we had a much bigger deficit than we anticipated by the great unforseen way in which the railway receipts came in. We cannot gamble on a continuance of these disastrous circumstances at a time like this, which has very peculiar qualities, and which may produce unforeseen events. I should think that it was fitting in my duty as Government and to the people if I was content to work on narrow margins. It does not seem to me, now, that if our surplus should be less than we expect; if, indeed, as may quite possibly happen, the estimated surplus should disappear altogether, we must eventually have recourse to the London market. We do not want to embarrass His Majesty's Government in obtaining all the money they can for the war by making demands in the home market for India.

"After, my honourable friend, observed, and two other speakers I think agreed, that the small addition of 4 annas a maund to the salt tax was undesirable as leading to a discussion of small pieces. My honourable friend, I think being a man of wide ideas, if he did increase the salt tax at all, would like to raise it a good deal more than 4 annas. Well, I am content with small things, I think myself that a four-anna increase, while it brings an appreciable revenue to Government, a revenue which we cannot safely forego in these times, will not hit the poor very much; to a certain extent no doubt, but not to the full extent that the small increase of duty might in itself warrant. I think, it is not unlikely, that a part of the extra tax will be paid by the firms, the wholesale dealers, and to a certain extent, possibly, the retailers too.

"I have had naturally—the Finance Minister in every country does, I suppose—a variety of communications in regard to this Budget, and I was very pleased to find that two very eminent Indian economists held the same view as I do, and think that this taxation will not inflict any material hardship on the poor.

"The Hon'ble Mr. Escherich, having, unfortunately for me, been absent from the last sitting, proceeded to raise a number of questions which Sir Basil had already and already made play with the day before yesterday. I will not go into those matters again. My friend, I believe, is a careful student of the works of Debes, and when he was speaking, I endeavored to expound the treatment Mr. Debes. My friend professed to object only to the salt tax, but it was clear as he warmed to his subject that he objected to any taxation at all, so long as he could borrow. 'Let us borrow,' he says; 'it is true that some day or other the loan may come in and the auditor may demand payment, will let us then borrow again at a higher rate of interest.' That is Mr. Debes' theory, but it is hardly suitable, I think, for the service."

The Hon'ble Mr. Somersley Nairn Debes.—"I said, Sir, our credit would improve and we should be borrowing at a lower rate of interest in an improved market."

The Hon'ble Sir William Meyer.—"Mr. Member always thought that 'something was going to turn up' and so does my friend. I do not share his view. As I said at the last sitting, the Budget is already, perhaps, a gamble on ruin and a gamble on collapse, but I am not going to make it a gamble on something going to turn up."

"My honourable friend also made a very interesting statement as to the Provincial balances. He says the Provincial balances are increasingly evil. I submit my eye because I find that he has got two Resolutions down on the present day's agenda inviting extra grants from the depleted Imperial treasury to the two Provinces of Bengal. I take it that these Resolutions were tabled in a fit of absence of mind, and that my honourable friend, having now studied the state of the Provincial balances, will promptly withdraw them.

"I took him up while he was speaking in regard to our mining industries. I think he took the figures from an abstract statement, which includes money which belonged to the field Shikhar Bazaar and other funds. The actual mining balances which the Government of India has actually control over and the character of which I explained at the last sitting will be, as far as I can now estimate, £17,500,000 in India and England together on the 31st of March and £17,500,000 at the end of 1915-17.

"The Hon'ble Member has asked us to avoid controversy and to yield in the 'sacredness' wish' of the non-official members of Council. Well, I cannot find that there is any such sacredness wish, because at the last sitting two of the non-official members of Council, my friend Mr. Doo and my friend Mr. Sheft, said that they approved of the salt tax in general disbursements. I rather think, too, that the Hon'ble Sir Hamilton Cornaby said the same. Therefore, there was no unanimity among the non-official members of Council. Then, he says, drop the salt tax in order to avoid controversy. Well I am afraid we cannot import that notion of avoiding controversy into financial affairs, because it would be so easy for anybody to say that he objected to a tax and that it would lead to acute controversy if passed with it, and then we should have to drop it. The salt tax has no doubt been discussed in some quarters, while in other quarters it is regarded as necessary. But similarly, so some conceive the income of income-tax is not looked on entirely with disapproval. Are we to drop that because it will raise controversy? Our *Colonia* newspaper, I think, objected to the Budget last, stock and barrel. Is the whole Budget therefore to be scrapped? I am sure my honourable friend will see that we cannot adopt this notion of dropping taxation which, after very careful consideration, we thought it necessary merely to obtain unanimity.

"Then he speaks of the desirability of accepting non-official opinion before framing budget proposals. It is always open to any non-official member of the Council or any non-official member of the public, to put his views before me as to what course might or might not expediently be imposed. Certain members of the Council did so before the Budget was framed, so while it was under consideration, I was very glad to hear their views, but to go further than this, to insist that non-official members to a degree in the framing of the Budget would be going far beyond what the Chancellor of the Exchequer does at home. He tries to frame a budget that will be in accordance with the opinion of his party and the country; but he certainly does not take independent members into account as to the details of his scheme, nor does he modify his budget in principle when he has once framed it. If a Government as home is deferred on an important budget proposal, it redounds, so that I think my honourable friend is looking at a Utopian state of things that does not panned even in the classic land of liberty and Parliaments.

"There is only one more point I need notice, and that is the argument that we might go on with a modest surplus of \$500,000, and that if things go wrong, we could use the executive power we have got to raise the salt tax. As I said at the last sitting, I deplore doing last resort in the last resort. We know how uncertainly effect trade, and to my mind such alternative in price as have taken place is variously due to speculation with reference to Budget proposals, to withdrawal of stocks or to holding them up and so forth. It would be very easy indeed to look forward to a state of things in which the trade would move in this state of uncertainty, with people speculating the railway returns, the land-revenue returns, and the various signs by which they think they can read the financial position of the Government of India looking out for this information, and then having gossip in the houses as to whether the salt tax is to be raised or is not to be raised. That would hurt the people in the long run far more than the definite and small increase of a small amount which we have now proposed and to which we think it our duty to adhere.

"I hope my honourable friend the member, having replied to my speech and his desire to avoid needless controversy, will now withdraw his resolution. If he cannot see his way to do so, I can only oppose it."

The Hon'ble Sir FRANCIS BARNARDISTON:—"Sir, I had hoped that the manner in which I placed my resolution before the Council would have some restraining effect upon the Greek land of honour which the Hon'ble Finance Member undoubtedly possesses. Whether the honour brought forward today so far as my remarks are concerned is good, bad or indifferent, I will not trouble the Council with discussing, but I will say this, that if his desire was that no further time should be spent in the discussion of this subject, he might have obtained from covering points which provoke a retort. Sir, I was told in that great honourable way that I am making rapid and substantial moral progress in my class of accounts and finance. Sir, I have been a humble student of those subjects for close upon a quarter of a century, and I will readily confess that I am obliged to reserve various ideas which I have formed from that study by sitting at the feet of so great and overwhelming a number of accountants and finance as our esteemed Finance Member is.

"Sir, for the first time I have learned that the Unknown is buying: my opinion is the taxpayer, and not the Indian producer or the subscriber of paper. I have further learned that when you have a substantial balance and overwhelming reasons in other directions, that it is incorrect to state that a Budget with a small deficit would be the attitude of Government themselves as an Imperial Budget. I am also beginning to learn that though Governments have a monopoly of railways and regulate the maxima and minima rates, that that revenue is not indirect taxation but is profits on business transactions made owing to Government holding a monopoly, and that Government can by regulating rates bring about results in the matter of railway revenue yielding what I have now learnt is called commercial profits to the State. Sir, there are all the lessons that I can repeatedly learning, and I declare that, while a short time heretofore, I did not have received all the lessons I have learned in the past, sitting at the feet of the great master, as I have already stated.

"So, I wish it to be clearly understood that I am not opposing the Budget, I am not objecting to Government having a surplus of one million pounds. But, the time I have taken in explaining my position to the Council is sufficiently warranted because of the misapprehension which the remark of the Honorable Member leads me to believe is laboring under, namely, that I object to a surplus in the Budget of one million pounds. I do not object to this surplus, I say that no one will be better pleased than myself to have a larger surplus in the Budget at a time like this. What I do object to, and object to very strongly, is that additional taxation should be specifically imposed to obtain a surplus. Sir, I cannot make my meaning clearer than I have tried to do and am trying to do. I say it is absolutely wrong in principle—and of course I mean the principle as I have been led to understand it better, not the principle that I am now revising. The principle that I meant was that it is wrong to impose additional taxation in order to enable Government to have a surplus, especially in view of the fact that there are a number of strong undigested allegations in the great financial strength of the Government of India which I tried to indicate by a great number of statistics and facts which I placed before the Council on the last occasion. Sir, I do not object to a surplus, I would be pleased to have a surplus, but I must strongly object to additional taxation for that purpose, especially when it is imposed on the poor and that it should be levied in order that a surplus of 60 lakhs of rupees should be converted into a crore and a half. That is the point.

"Then, Sir, I was told that it was necessary, in view of the previous discussion, to have moved the Resolution. Sir, I regret it not only is not necessary but, consistently with my duty, is absolutely necessary on the present occasion to move it. In speaking on the Hon'ble Mr. Dudgeon's motion on the 7th instant, I clearly pointed out that that was not an appropriate time to raise the question of the salt tax, because the Food Act and the Income-tax Act had not been settled. The most appropriate time for which I am representing is overwhelmingly strong now, because a surplus of £400,000 has been absolutely secured. If that is not I ask whether there is any justification for imposing a tax on the poor and obtaining £400,000 more for adding to and swelling the surplus.

"Sir, it was only during one of the years in which I entered the other day that the Budget estimates of the Government of India opened with a surplus of less than £90,000. If the then Finance Member—I think it was Sir John Penderel Wilson—was content to open his Budget statements for the next year with a surplus of less than £100,000, I should like to know why the same thing should not occur again today. Sir, the Honorable Member charged me with playing with figures. I think I might retort and say that he was playing with my arguments when it was urged that I objected to a four-acre increase in the salt tax, and that it should be considerably more. I never did anything of the kind. I said that in view of the fact that the salt tax was a revenue, and that a reduction would be caused in actual prices by a sudden increase or decrease in an article like this, it was all the more necessary to exercise great caution and discretion in irregularly raising or reducing a tax of this description. A tax of this description should be raised on only such justification as would, in looking forward to the future, look like reasonably to expect that that tax will be maintained at a given standard. Any proposal because of expense is objectionable, because it takes a long time, when the reduction comes, to reach the small consumer. It is for that reason, Sir, and stating again the principles that I have learned, that I say that any tax like this with constant variations ought to be avoided. If there had been a vote for this increase, if the money was needed for expenditure indicated for by the Hon'ble the Finance Member, I would have warmly supported it. I am not opposed to this tax in principle; I have said that repeatedly. I repeat that I would have been quite willing to agree to it if there had been any justification for it. I doubt that there is no justification for it. I therefore submit that this salt tax since is the proper time, when a surplus is absolutely secured, to urge upon Government that this additional taxation should not be levied. And if I have thought proper to bring it forward at this stage, it is because it is an appropriate opportunity for so doing.

"In conclusion, I again ask, in spite of what the Honorable Member has suggested, that my appeal on behalf of the poorer classes will lead to the consideration by the Government of India. Whatever may be the fate of my Resolution, I trust that, in view of the petition appeal made by the Hon'ble Pandit Mahan Mahabirji, the Government, in a meeting of their Executive Council, will very carefully and dispassionately consider the reasons which we have urged against this increase to the salt tax, and that they will, just as by an executive order they imposed an additional duty, also do away with it by an executive order.

"Sir, feeling as I do in the matter of levying fresh taxation for a surplus, I do not propose to withdraw this Resolution."

The motion was put and rejected.

RESOLUTION RE INCREASE OF THE PROVINCIAL GRANT FOR ANTI-MALARIAL OPERATIONS.

The Hon'ble Mr. SUGGESTA NATH BANERJEE:—"Sir, I have the honor to move the following Resolution:—

"That the Council recommends to the Governor-General in Council that the grant to the Province of Bengal be increased by six lakhs or such other suitable sum as may be deemed necessary for carrying on anti-malarial operations in affected areas."

"Sir, this is a necessary corollary to the Resolution which I had the honour to move in this Council in February last, and which the Government graciously accepted. I noted that the Government would be pleased to meet the demands for Local Government in this respect as far as the provision of salaries. The Government of India, in accepting that Resolution, issued prompt instructions in accordance with its terms. But, Sir, the adoption of vigorous measures necessarily implies the expenditure of money for the purpose. Questions of administration after all, when analysed, resolve themselves into questions of finance, and now is a greater measure than the question of the provision of salaries. The American Government spent a vast sum of money in retreating the front of land about the Panama Canal. I cannot indeed advise the Government of India, in the present circumstances, to emulate the generosity of the American Government, but something has to be done. Government cannot sit still when people are dying in their thousands and tens of thousands through a preventable cause, and when the Government has instructed subordinate administrations to take vigorous measures for the removal of that cause.

"The chief obstacle in this, as in many other measures, is money. We want large sums of money for anti-malarial operations, and I will quote the words of Sir Barclay, the Secretary Commissioner to the Government of Bengal, in this respect. This is what he says in his report on anti-malarial operations in the Province of Bengal—

"The chief obstacle in the working of the country at the present time to meet the enormous expenditure required for carrying out the measures with the necessary completeness in places which are not favourable for such work—

"We take it therefore that where the circumstances are less unfavourable, an enormous expenditure of money might be avoided. Some money however has to be spent if prompt measures are to be taken for the prevention of malarial; and, Sir, I will say here that the public funds could not be applied to a more useful or a more righteous purpose than the saving of human life and the alleviation of human suffering. Measures for the public health comprise the first charge upon the public funds. That, I think it, is the fundamental need of all civilized Governments. Expenditure in other directions might be avoided, but not in a measure question like this affecting the life and the happiness of millions of people. And, Sir, I make a very moderate demand. All that I want is six lakhs of rupees to be applied to anti-malarial purposes as selected areas. One effect in the past have been operations, without success, and therefore, futile. What I would recommend is, that a definite plan of campaign should be organised, applicable to a particular area and carried out in a thorough and businesslike manner. The proper thing to do would be to take up two or three districts where malarial is most prevalent and where the circumstances that conduce to the success of anti-malarial operations, are more or less well known to the authorities. I have in my mind three districts: the district of Barhara, the district of Murshidabad (from which my two honourable friends here come), and the district of Malda. Malda has descended three districts. My honourable friends can testify to that fact. The British rule has descended and the death-rate has increased. The country is full of wild jungle. If these three districts might be taken up, and the knowledge that would be acquired by the application of a particular method to a particular area would be available for anti-malarial operations elsewhere.

"I hope the difficulties of the Government; the finances pose; but the question is one of supreme importance. I hope and trust that no technical grounds will be presented to interfere with the acceptance of this Resolution by the Government. Various arguments against it may be advanced. I might be told 'go and apply to your own Government about this matter.' Further, I might be told 'you are a friend of provincial autonomy; this is inconsistent with the philosophy of provincial autonomy.' I think we ought to bear in mind all these technicalities in view of the supreme need that exists in Bengal and elsewhere for the prevention of malarial. I hope and trust that my honourable friends, when replying to the motion, will not take their stand on these grounds, but will deal with the question in the broad spirit of liberal citizenship which ought to distinguish the Government of India in approaching a question of life and death affecting the happiness of millions of my countrymen. For these reasons, I beg to lay this Resolution before the Council."

The Hon'ble Sir C. S. BANERJEE SAID:—"I oppose this proposition. My honourable friend wants the Government of India to grant to the Province of Bengal a certain sum of money. But the Government of Bengal have not asked us for anything. They have not told us that they are going to take any anti-malarial measures for which they want money. If they have anything in contemplation, they have not told us what those measures are likely to cost. Without knowing all that, it is almost impossible for us to say whether we should grant any money, and what amount we should grant. The Resolution, on the face of it, seems premature."

"My honourable friend is a member of the local Legislative Council. All the arguments that he put forward here should be addressed to the Government of Bengal in order to persuade them to put forward anti-malarial measures for the consideration of the Government of India, and to ask us for any money if they might want it. It has to be remembered that the Government of Bengal have also got a large loan, though they cannot now draw upon it except under special conditions. While, therefore, that is the state of things, and while we have to meet a heavy deficit by fresh taxation, it is not of the question to move such an anticipatory grant as my honourable friend suggests. I have therefore to oppose this Resolution."

The Hon'ble Mr. BYRONGA NATH BANERJEE:—"I take it, Sir, from the observations which have fallen from my honorable friend, the Member in charge of the Department, that he is in sympathy with the main objects of this Resolution. His objection is to the matter *amount* which I have thought fit to bring to this case. My honorable friend says that the Government of Bengal has not asked for any money, and that he dare not know what the intentions of the Government of Bengal are in regard to this matter. Well, now, suppose the Government of Bengal were to ask for more money, would the Honorable Member be prepared to give it?"

The Hon'ble Sir C. BANERJEE NATH:—"That matter would be considered on its merits."

The Hon'ble Mr. BYRONGA NATH BANERJEE:—"I am very pleased to hear it. The difficulty of the situation is that the Government of Bengal cannot spend their money, on my honorable friend has just pointed out. They have been instructed not to spend any Imperial grant without the previous sanction of the Government of India. I was not prepared to disclose the secrets of my private house, and I certainly am not going to do so in the presence of an official of the Bengal Government sitting here. But, as a matter of fact, I know—I may say so without revealing any secrets at all—that the Government of Bengal is most anxious to start educational operations. I believe they are willing to start these operations in connection with two or three districts, but the money is wanting, and I am glad to have the assurance of my honorable friend expressly that if the Government of Bengal were to ask for money, and if they were to communicate to him their objections in regard to anti-national operations, he would assent, and I take it fearlessly consider, them and sanction the expenditure. May I have that assurance?"

The Hon'ble Sir C. BANERJEE NATH:—"I did not say any of that."

The Hon'ble Mr. BYRONGA NATH BANERJEE:—"No, but I want an assurance from the Honorable Member. I take it from the silence of my honorable friend that he is inclined to accept this view of the matter. Under those circumstances, I withdraw my Resolution."

The Resolution was by permission withdrawn.

RESOLUTION RE INCREASE OF THE PROVINCIAL GRANT FOR THE EQUIPMENT OF THE CALCUTTA UNIVERSITY COLLEGE OF SCIENCE.

The Hon'ble Mr. BYRONGA NATH BANERJEE:—"Sir, I have the honor to move the following Resolution:—

'That the grant to the Province of Bengal be increased by three lakhs for meeting the cost of equipping the Calcutta University College of Science.'

"Sir, the Calcutta University College of Science owes its birth to the philanthropy of two distinguished men, two of the most illustrious Bengalis of the present generation, the late Sir Taraknath Palit and Sir Rash Behari Ghose. Their benevolence in this connection has shed a lustre upon their names, and I have no doubt will stimulate philanthropic efforts among our countrymen in all parts of India. Sir Taraknath Palit gave away the whole of his fortune—his princely fortune—of 15 lakhs of rupees, built up by himself, for he was not born with a golden spoon in his mouth, for the spread of higher scientific education in Bengal. Sir Rash Behari Ghose followed his example by making a gift of 10 lakhs of rupees. I believe that the entire is the best to which remains of the fortune of Sir Rash Behari Ghose and which he may still augment by his earnings. The proceeds of Sir T. Palit's endowment are to be applied to the creation of two chairs, one of Chemistry and the other of Physics in the new College of Science and of a number of research scholarships. The proceeds of the endowment of Sir Rash Behari Ghose are to be applied to the founding of four chairs of Botany, Applied Mathematics, Physics and Chemistry, and eight research scholarships. The University of Calcutta, on receipt of this grant, proceeded to construct a building for the College out of its own funds at a cost of 5 lakhs. The building is now nearly complete. In December, 1912, the University of Calcutta applied to the Government of India for a non-recurring grant of 15 lakhs of rupees, with a full statement of the endowment and of the responsibility which the endowment imposed upon the University. In October 1913, the University of Calcutta again approached the Government with an application for a recurring grant of Rs. 50,000 a year, so that the College of Science may be in a position to commence its full course of work and open the departments of Botany, Zoology, Physics, Chemistry and Applied Mathematics. The Government replied saying that it was impossible to make a grant at that time, but that the question would be reconsidered. In June 1914, the University of Calcutta laid an elaborate statement of its financial position before the Government, and also a scheme for upgrading the College of Science and a satisfactory footing. The University pointed out that the arrangements made in Bengal for the spread of higher scientific education were inadequate. The Presidency College and M.A. college which taught only Physics and Chemistry. The Dacca College had M.A. science only in Chemistry. They also observed that the College of Science would be an institute for research, and that the only problem would be in a position to carry on research work undertaken from the existing stores of their scientific professional work in Calcutta. In July 1915, the University out of its own funds made a small grant of Rs. 15,000, and partially fitted up the

FINANCIAL STATEMENT.

SECOND CLASS.

The Hon^{ble} Mr. C. H. A. RICE opened the second stage of the discussion, and introduced the following heads of the Financial Statement for 1916-17:—

Revenue.	Expenditure.
Land Revenue.	Land Revenue.
Provincial Rates.	Provincial Rates.
Forest.	Forest.
Subsidies and other Minor Departments.	Subsidies and other Minor Departments.
Excise.	Excise.
Public Works.	Public Works, Irrigation.
	Irrigation.
	Civil Works.
	Capital outlay on Irrigation.

He said:—"I now beg to introduce the heads of Revenue and Expenditure standing against our areas. The subjects of Land Revenue and Provincial Rates have been so fully set forth in the Financial Statement that I have nothing to add regarding these. As has already been explained by the Hon^{ble} Member, expenditure has had to be so generously curtailed, both during the current and in budgeting for the coming year, whether on Agriculture or Forests, that there is, perhaps, less to explain than usual this year. I may observe, however, that this has not prevented Government from embarking in cooperation, especially with Agriculturists, to pave the way for the time when funds will again be available for well-desired expenditures. We are, in fact, utilizing the time during which expenditure must be restricted, by preparatory and experimental work, so as to appear a little better off."

"In regard to Forests, the revenue which is almost entirely provincial, has continued, as was the case last year, to suffer from the privations of war, but we have been able to provide, from Imperial revenues, funds for the services of a Forest expert, who has been engaged for two years, to investigate and report on the feasibility of promoting the industry as a large scale hereafter. The appointment of Forest Engineer, which was sanctioned for two years in 1915, has been extended for a further period of three years, and the Engineer is now employed in the United Provinces. In Bombay and the United Provinces, a Chief Conservator has been sanctioned, while a large increase of the controlling staff in the United Provinces, involving the addition of 11 Imperial officers, 2 Deputy Conservators, and 10 Extra Assistant Conservators, has also been sanctioned. The augmentation of the controlling staff sanctioned for Assam will have to be deferred until Budget provision can be made."

"As regarding the work of cooperation which is going on in connection with the occurrence of more favorable financial conditions, I may mention that three important Conferences connected with Agriculture have been held during the current year. The first of these was the Inter-Provincial Jute Conference, held at Calcutta in August 1915; the recommendations of which are now under the consideration of Government in consultation with the Local Governments concerned. It is hoped that, in due course, good results will arise from the deliberations which then took place. The second Conference was the one recently held to discuss the subject of Agricultural Education, just before the opening of the Agricultural Board at Poona last month. Considerable interest has recently been displayed in various quarters on the subject of agricultural education generally, and, as there seemed to be a certain amount of confusion of thought on the subject, it was considered desirable to convene representatives from most of the provinces to discuss the subject, mainly from the Agricultural standpoint. Government are still awaiting the report of the proceedings of the Conference, and it would, of course, be premature to say anything connected with the subject at the present moment. It may, however, be useful to those interested in the matter if I mention that the Conference, in the course of its proceedings, took into consideration a good deal of literature on the subject from America and from elsewhere, and approached it primarily from the point of view of the promotion of improved agricultural methods throughout the country and a consequential advance in its economic resources. In view of what has already appeared in the Press, it will also be possible to remark that the Conference came to the general conclusion that the direct teaching of Agriculture in the ordinary schools of India was impracticable, although it was desirable, so far as possible, to adapt the text books of rural schools to the ordinary surroundings and occupations of the people. In regard to the direct teaching of Agriculture, the Conference was very favorably impressed with the results achieved in the series of the experimental vegetable schools for Agriculture in the Bombay Presidency, and suggested that the question of extending these should be considered."

"The third important Conference was the ordinary periodic meeting of the Board of Agriculture at Poona. There, one of the most important matters discussed was a paper, prepared by the Agricultural Adviser, outlining a scheme for improving the cattle of India from the dairy point of view, and the Board is considering this paper, also discussed at some length the question of measures for the improvement of the breeds of plough cattle also. The importance of this subject cannot be overstated in the selection of the general Agricultural resources of the country."

" Another matter of importance to India, which is receiving attention, is the possibility of reviving the indigo industry. For this purpose, we have obtained the services for one year of Mr. Maxwell-Lefroy, who had done excellent service in research work at Imperial Entomologist at Pune. Mr. Maxwell-Lefroy next passed some time through India on his mission, and we hope to receive his report before the close of the current calendar year.

" Not the least important subject which is receiving special attention at the present time is the possibility of reviving the natural indigo trade. As Honorable Members are aware, German manufacturers have succeeded in producing, by chemical processes, a grade of synthetic composition admirably suited to the needs of dyers all over the world. The problem that presents itself to India is, in the first place, how to improve the cultivation of indigo in such a way as to increase the output of India in the natural plant, and, secondly, how to manufacture the product, so that it shall be able to compete in the matter of convenience as well as economy with the synthetic article. The question of appointing an expert abroad to study the matter from the point of view of the manufacture of the natural product is at present under consideration. It is, however, recognized that no permanent advantage can accrue from an attempt to reinvigorate this industry unless it is found possible to establish it as a permanent basis after the war is over. It is essential, if this is to be attained, that planters should make some arrangement to bulk their products and to adopt some form of co-operation both in manufacture and marketing. Government have indicated their preparedness to help planters with the expert advice of the chemist, provided they receive the assurance that the planters on their part will co-operate and assist Government in the matter. Without their help and with our having reached an understanding that they will spare no co-operation to prepare their product so as to be able to compete, in convenience and quality, with the synthetic article, it would be futile for Government to undertake the investigation into the possibility of bringing this about.

" Apart from these special investigations, which have for their object permanent improvements after the war is over, the general work of agricultural research is making steady and very satisfactory progress, and the results promise to be very far-reaching. Honorable Members are probably aware—at least those of them who are interested in Agriculture—that research work in Pune has steadily resulted in the selection of more than one new variety of wheat which have been found to give a larger and better return per acre than the local varieties. One in particular, known as Pune No. 19, promises to give results which will be of the greatest possible value in promoting the betterment of the economic conditions of agriculturists over a large area in India. We hope in process of time to establish a regular grade for this wheat in the Punjab market, and to secure for the farmer higher prices than are paid for the ordinary Indian wheats. A small provision was included in the Budget for the current year for this purpose, and a similar sum is being allocated in the Budget for 1916-17. Investigation into the varieties of cotton, sugarcane, and so forth, also being pushed on at Pune, Coimbatore, and elsewhere, and I think I may say that, within the limits of an all too small staff and budget, the work not only at Pune, but in the provincial agricultural institutions, is now proceeding on well-conducted and most hopeful lines. The administration of the results of research, whether conducted in the laboratories at Pune or in the laboratories of local Governments, is entrusted of course to the Governments of the provinces concerned, and I do not propose to say more on this head.

" At the present moment, it is not only finance which hampers the development of the Imperial Departments of Agriculture, but also the difficulty of procuring suitable officers. The large scheme of reorganization which has been suggested for the Indian Presidency will have to be brought into operation very gradually and the additional expenditure involved, which amounts to about £1 lakhs a year, cannot be incurred immediately. Additional posts of Deputy or Assistant Directors, which have been sanctioned for Burma, Assam, the Central Provinces, and the Andamans, have not yet been filled owing to the continuance of the war.

" Before concluding my remarks on the subject of Agriculture, I think I ought to advert to the fact that the department will shortly be losing the services of Mr. Connerby, who has been connected with it since its inception, and has for 14 years now performed with energy and success the important duties of Director of the Agricultural Research Institute, and for the past few years has combined these duties with the work of Agricultural Adviser to the Government of India. Mr. Connerby's services will not, however, be lost to India, as he is taking up another appointment connected with Agriculture in Central India, and we shall hope to continue to benefit by his valuable experience.

" Of the Department of Forests and Rangelands, I need only refer to the Survey Department, whose work has been restricted by the removal of a number of Imperial officers to military duty and by the consequent shortness of staff, which has been inevitable. The maintenance of departments of field work has been inevitable, but the department has managed to keep up the scientific investigation, and the results of its observations with the planters, which were recently explained by Sir Robert Blyden in his interesting lecture at Lucknow, may be taken as an important addition to our knowledge of the earth's crust. The Department has had to make large demands for the supply of new maps for military purposes, and I believe that their officers have fully risen to the occasion. Maps have also been published of nearly the whole frontier between Turkey and Persia as a result of the labours of the detachment under Colonel Lytton, which accompanied the campaign in that frontier. Computations are also being made at Dehra Dun of the valuable observations taken by

were concerned, the project only provided for the irrigation of the western districts and none for Gadh. Considerable difficulties, both of a technical and administrative character, were involved in this scheme, and the Government of the United Provinces have recently submitted an alternative which aims at the utilization of the Gadh water within the confines of the province and the extension of irrigation to Gadh. The original exclusion of the province of Gadh from the benefits of the earlier scheme was due to the belief that the Talukdars of Gadh were strongly opposed to the introduction of irrigation. Not only, however, have circumstances recently altered but the need of well irrigation has considerably increased, and it is now clear that there is a keen desire on the part of the province of Gadh to participate in the irrigation from the Gadh. This alternative proposal, now before the Government of India, is only a part of the complete scheme, and does not preclude the possibility of extension in accordance with the original design.

"In the matter of the division of the waters of the Ganyu river between the Government of Madras and the Mysore Duran, both disputants have been given and have accepted the right of making representations, regarding the criticisms raised and of replying to each other's observations. The cause now before the Government of India, and it is hoped that final orders will be passed during the current month.

"As regards Civil Works, I have nothing to add to what is stated in the Financial Statement regarding Capital expenditure on the New Capital at Delhi. The total Imperial grant provided for '45 Civil Works,' exclusive of those allotted for expenditure to be incurred in the Civil Department solely in the several minor administrations and in the administrations of the North-West Frontier Province and Baluchistan, is 84 lakhs and 500 thousands provided in the Budget for 1915-16. The purposes to which this grant of 84 lakhs mentioned above will be applied are the following :—

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| (a) | ₹ 74 | for the Delhi Province Offices, i.e., apart from New Delhi. |
| (b) | 1-50 | Archaeological expenditure. |
| (c) | 5-80 | Excursions in England on account of illness, furlough allowances, etc. |
| (d) | 27-50 | Original works now and in progress. |
| (e) | 25-00 | Repairs, Establishments and Miscellaneous charges. |
| (f) | 4-14 | Reserve for unforeseen expenditure. |

20-00

The Hon'ble Sir C. SAKHARIN NAYAK introduced the following heads of the Financial Statement for 1915-17 :—

Revenue.	Expenditure.
Education.	Medical (Sanitation).
	Education.

He said :—“ Sir, I introduce the following heads of the Financial Statement, that is, Education and Sanitation details of which will be found in the Explanatory Memorandum, paragraph 25, from which the Honourable Members will see that the Budget estimate for expenditure in 1915-17 is about 154 lakhs in round of the revised estimate for 1915-16, that is the one being 425 lakhs and odd, the other being 485 lakhs and odd. I have no doubt the Honourable Members will consider this satisfactory, considering the financial position.

"There is nothing else of any great interest to which I need refer. I will, however, draw the attention of Honourable Members to the fact that out of the estimate for 1915-16, '14 lakhs has lapsed, and that out of the estimate for 1916-17, Government have been able to keep in reserve only a sum of 4.50 lakhs.

"With reference to Sanitation, I have very little to add to paragraphs 105, 108, 110, 111, 114 and 224 of the Finance Secretary's Memorandum which explain the details of the estimates. In regard to the estimate for 1915-16, out of a reserve of 7.15 lakhs, one lakh has been allotted to the United Provinces for the improvement of the phreatic zone from Kachhwar to Badli, two lakhs to the North-West Frontier Province for the benefit of the Peshawar Municipality in aid of their scheme of drainage and water-supply, and 70 lakhs to Delhi for sanitary improvements. The balance of the reserve, which comes up to four lakhs, has lapsed in view of the need for emergency. Out of the five lakhs which were allotted to the Indian Research Fund in 1905-06, we have spent Rs. 2,52,594 for sub-subsidized schemes in Delhi and the United Provinces; to the Banars School of Tropical Medicine, we have allotted a lakh of rupees and we have given Rs. 50,000 to carry out a scheme of experimental research in Lucknow. I might also bring to the notice of Honourable Members that the Research Association has conducted various inquiries at its own expense into cholera, water supply, plague, diphtheria and tuberculosis. For the year 1915-16, no fresh grants have been made for Sanitation. We have allotted three lakhs to the Indian Research Fund, two lakhs to the Peshawar Municipality, and the balance of four lakhs will be temporarily retained in view of the financial position. It will be made available for expenditure on Sanitation later on, as a reserve to normal conditions.

"I do not think there is anything else of interest which I have to bring to the notice of the Council.

The Hon'ble Mr. SEAGER :—“ Sir, in connection with the head 'Education,' I lay on the table the annual narrative of educational progress. It is important to refer that, in the general table which it contains, an assembly has been removed whereby, as previous years, the figures

for certain Native States were included. This fact has to be remembered in comparing the general tables of 1913-14 with those of 1914-15. If the figures for these States be excluded from the general tables of both these years, then we find that in 1914-15 the number of educational institutions increased by over 4,000, pupils by 200,000 and expenditures by about 120 lakhs. These figures of increase may be taken as probably under-estimated; for it has been impossible to get precise figures for some of the areas which have now been excluded, and I have therefore made an estimate for them which probably errs on the side of understatement. These figures suffice to show that the effect of the large educational grants which were made by the Government of India are by no means equalled by war conditions, and that progress is steadily maintained. The details of this development and of the various improvements carried out will be found in the narrative."

At this stage the Hon'ble Sir WILLIAM CLARK left the Chair, which was taken by the Hon'ble Sir RICHARD CRADDOCK.

The Hon'ble Sir WILLIAM CLARK introduced the following heads of the Financial Statement for 1914-15—

Revenue.	Expenditure.
Salt.	Salt.
Excise.	Excise.
Posts and Telegraphs.	Customs.
Railways and Printing.	Posts and Telegraphs.
State Railways.	Stationery and Printing.
Subsidiary Companies.	Productive Works, Railways.
	Subsidised Companies.
	Miscellaneous Railway Expenditure.
	Capital outlay on State Railways.

He said:—"Sir, I beg to introduce the heads, Salt, Revenue, Customs, Post Office and Telegraphs, Railways and Printing and Railways. As in previous years, I will not try to summarise the duties of the President of the Railway Board to do with Railways, and in discussing the other heads, I will confine my remarks to matters of general interest, detailed explanations of the estimates being already before Honourable Members in the newspapers."

"The total revenue of the Post and Telegraph Department for the year 1914-15 was £3,159,500. According to the Revised Estimate the amount for the current year will be £3,227,169 representing an increase of £127,500, and we anticipate that, unless there is a material alteration in the conditions prevailing at present, there will be further increase of £127,500 during the coming year."

"The total expenditure for the year 1914-15 amounted to £3,175,500, and we hope to keep within £3,91,700 for the current year."

"In the matter of capital outlay on the Telegraph service, the Budget Estimate for 1914-15 is £277,900 exclusive of the share of establishment charges, as compared with a Revised Estimate of £131,600 for the current year and a sum of £166,000 actually spent during 1914-15. Since the commencement of the war, every effort has been made to keep down capital expenditure, and the anticipated increase is due mainly to the rise in the prices of English stores and the replacement of material supplied to the Army Department for use in the Expeditionary Forces."

"As regards salt, Honourable Members will be interested to learn that in the salt area under the control of the Commissioner of the Salt Revenue in Northern India, widespread and successful efforts have been made to stimulate the export of salt-petre, which is urgently required by Great Britain and her Allies for the manufacture of explosives. The result of these efforts has not only been to afford a substantial degree of assurance to the Allied cause, but has also incidentally given a fresh stimulus to the industry of salt-petre which is carried on by the poor and hard-working class of Natives."

"In regard to Customs, I can add nothing to what my Honourable Colleague the Finance Member has already said regarding our customs revenue, and the various areas which have effected in during the past year. Freight was steadily high during the first portion of the year, and in consequence of the large demands subsequently made upon the British and Allied navies for the movement of troops in the Mediterranean theatre of war, they rose in the latter portion of the year to heights altogether unprecedented. That there has not been a greater falling-off in Indian exports is no doubt due to the fact that a large number of these are in such demand outside India, that importing nations are ready to pay the very greatly increased prices which the rise in the freight has caused. Secondly, however, there has been a most welcome decline from the high prices which we latterly reached, although there is no ground for hope of a return during, at any rate, the period of war to anything like the normal level previously prevailing. The demands on the care and vigilance of our customs staff have increased in measure, with the steep rush which is being witnessed as goods destined for neutral ports and as dealings with enemy front in neutral countries. The gap of the British blockade upon the very slender volume of commerce which still finds its way to the enemy, grows ever tighter; the fresh expedients which are constantly being devised as the part of enemy importers, are being met with ever increasing persistence. Last time I paid a well-deserved tribute to the customs staff on whom a very heavy burden was thrown by our war trade policy, and to the innumerable public for their steady acquiescence in these necessary

permanent-way facilities, a point where it is absolutely essential to the capacity of the line is suffered. This will explain why the percentage of working expenses to receipts, as estimated for next year, is 25.00 against 24.00 in the revised estimates of the current year; and it is interesting to observe that in the last normal year—1912-13—the percentage was 20.15. But of course in considering these figures the special factors I have mentioned have to be taken into account.

"Next as regards congestion. This too is the result of the war, because it has arisen from the great shortage of tonnage. The coal carried by sea from Bombay to Calcutta alone was well over a million tons a year, and all this has been thrown on to the railways in addition to their ordinary traffic. What has to be said on this subject, I think, is, first, that no railways could possibly be expected to be so equipped and organised as to carry, without some disturbance and delay, new traffic of this description, that the Railway Department and Railway authorities have co-operated to improve, where possible, and everywhere to make the fullest possible use of the facilities by all existing means, that we have not been successful so far, as have at any rate several of our most important neighbours in doing so. But about the prospects of the next busy season I do not know what advice our commercial friends would give us. In the present state of things it is more serious than it has been recently. Probably the Government authorities will be inclined to be very difficult to give an answer to this question.

"Then I come to the manufacture of munitions. This is a new thing for railways, and some people were very doubtful whether we could do it. Well we have done it. And it is not only a railway business. It is a business in which a number of private concerns have co-operated very energetically and successfully. I suppose it would scarcely be proper for me to give out the exact number of shells we are turning out every week, but it is a considerable number and it is increasing from week to week. And it is every bit as commendable because we rely on the enterprise of Messrs. Tata for our raw materials—being employed against the common enemy. They are a weighty and a striking proof of the devotion of India to the cause of the Empire.

"Naturally, Sir, the railways of India have had much to do with India's share in the war. They have had, for instance, heavy work in connection with the movement of troops, and they have been very good to receive the communications of His Excellency the Commander-in-Chief on the way in which this work has been carried out. They have given a number of their officers for active service. They have not only contributed something in the way of munitions themselves, but they have done what they can to avoid interference with the manufacture of munitions of home.

"I have been asked, in this policy, involving as it does a restriction of expenditure, a sound policy from the railway point of view? But it seems to me that in these days railways cannot afford to have a separate policy of their own. The improvement of their property is a matter of the highest importance, but the first thing to provide for is the money, and the primary object of railways, as of every other concern in the Empire, must be the successful prosecution of the war."

At this stage, the Hon'ble Sir Reginald Craib left the chair, which was taken by the Hon'ble Sir William Clark.

The Hon'ble Sir Reginald Craib introduced the following heads of the Financial Statement for 1916-17:—

Revenue.	Expenditure.
Registration.	Registration.
Tax.	General Administration.
Police.	Courts of Law.
Medical.	Tax.
	Police.
	Medical.

He said:—"Sir, the departments with which the Home Department is concerned, are departments which are extremely useful and necessary to the State, but are generally neglected, as they are, without much discussion, and I propose to make only a very few remarks on this account. Under 'General Administration' I should just like to notice that, in spite of the financial difficulties that prevail, the scheme for the re-creation of ministerial establishments and improvement of their pay in district and other offices in the United Provinces, involving an actual cost of Rs. 5,53,000 a year, was given effect in June April 1st, 1915. It will be very satisfactory to Council who have by their Government and Parliament shown their interest in the pay of the holder of ministerial posts in Government, that this long desired improvement of the prospects of the ministerial employees of the United Provinces was not postponed in spite of the financial difficulties prevailing.

"Under Police, as I have in previous years remarked, a steady run in the expenditure has continued and it is bound to continue. I do not think that any member of this Council will dispute the expediency of ensuring that the pay of the subordinate police constitutes a living wage. It has recently been a complaint in the press and among the public generally that the humble policemen, constables and head-constables, are not given enough to live upon, and you cannot expect that they will always keep their heads down and do their

duty as they ought to if their pay is inadequate. Several schemes have been sent up by the Province; some have been modified, and some of them put into force, or will very soon be put into force, for improving the pay of acartables and bringing them more into accordance with the increased cost of living. The recommendations of the Police Commission, it is true, brought about some progress in the pay of these humble servants, but by the time that the recommendations had come into force, the cost of living had already risen to such an extent, that the recommendations themselves did not go as far as had been anticipated. Consequently, in the present and subsequent years, we may expect a still increase, in all events, under this head. I have in previous years taken the opportunity of pointing out the gross value that the police services are to this country, and of denigrating any exaggeration of their defects which people are sometimes prone to make, forgetting that the few cases where they fail are brought much more prominently before the public than the vastly more numerous cases in which they render the most faithful and honorable service. During this year the police have been called upon, more especially in the Punjab and in Bengal, to cope with scarcity and strikes of grain, and I would like to say on behalf of the Government of India how greatly the Government of India appreciate the way in which the police have responded to the extra call, in those Provinces especially, and generally all over India.

"Under 'Medical' a great part of the expenditure falls under the head 'Sanitation.' Perhaps I may be able to persuade my honorable colleague, the Finance Member, to break up the figures so that I may have some authority my own to speak about. At present this has not been done, and under this head I only mention that, as in other branches of the public service, important schemes have had to be kept in abeyance, and anticipated progress has not been found possible. One of these schemes is the large Central Lunatic Asylum at Banquet, the expenditure on which has been curtailed; and in the case of the School of Tropical Medicine in Calcutta, financial stringency has made it necessary to delay the progress of schemes that we had hoped might have been made by this time.

"Under 'Jails' I have only to renew the expression of regret I made last year that the promised Jail Commission remains in abeyance; but at all events we may hope that the time will not be long before that inquiry will take place, and that as a thorough examination of the jail system many anticipated improvements may be brought into realization."

The Hon'ble Mr. William Meyer introduced the following heads of the Financial Statement for 1915-17:—

Revenue.	Expenditure.
Opium.	Refunds.
Liquor.	Opium.
Milk.	Stamp.
Revenue in aid of expenditure.	Government.
Excise.	Interest on obligations other than the Public Debt.
Miscellaneous.	Mut.
	Civil Pensions and Abolition Allowances.
	Representation Allowances and Pensions.
	Religious.
	Miscellaneous.
	Reduction or Avoidance of Debt.

He said:—"Sir, I need not add anything to what has been said on these matters in my opening speech introducing the Financial Statement and in the Secretary's Explanatory Memorandum."

RESOLUTION RE VERNACULAR MEDICAL TRAINING.

The Hon'ble Dr. H. N. BANERJEE:—"Sir, the question of supplying sufficient men, trained in the western methods of treatment, for the civil and military administration of the country and for supplying the medical needs of the people, has engaged, from time to time, the attention of the Government since the commencement of medical education. As far back as 1820, Government schools were opened in connection with the Calcutta Medical College to train a class of men called the native military assistants for military service. In 1855, English classes were opened to supply Hospital Assistants for civil administration. In 1873, Bengali classes were opened to these classes numbering over 200, it was thought desirable to form the number of students in these classes numbering over 200, it was thought desirable to form them into a separate school at Shalish. Vernacular medical schools of the same standard were then started in other parts of Bengal and in other Provinces. We have now three such medical schools in A. India—2 in Bengal, 2 in Bihar and Orissa, 1 in Assam, 2 in Bombay, 2 in Madras, 2 in the Punjab, 1 in the United Provinces and 1 in Burma.

"The course of study and standard of examination in the other Provinces are more or less the same as in Bengal. The idea underlying the constitution of these schools was to give a lower professional education, a shorter course and a lower standard of examination, the higher standard being reserved for the five Medical Colleges at Calcutta, Bombay, Madras, Lahore and Lucknow.

"But though the theory of a lower standard for obtaining the maximum number of trained medical men has been accepted and acted on by Government for such a long time, it

has not been properly developed, in the subject aimed at in effect lost sight of. The students in the schools are not trained for the special purposes for which they are required, but are made to go over merely the whole course of medicine as in the colleges, and to waste a great portion of their time and energy in acquiring such knowledge and doing such work which can be of no use to them in after-life. The result is they are fitted neither for the higher nor for the lower standard of medical practice.

"On, in 1878, a Committee was appointed by the Bengal Government for the purpose of reporting on medical institutions and medical education generally. The members of the Committee were J. F. Kincaid, C. Macnulty, A. H. Parnes, J. J. Jansen, S. C. Mackenzie, A. S. Lethbridge, E. Harvey. The following extracts from their report will illustrate my position—

"In the opinion of the Committee, it is distinctly proved, that, in spite of the elaborate education offered, they fail to become practitioners, and are by no means always useful assistants."

"The teachers of Scottish are able men, especially selected for the post. Why then is the result so unsatisfactory? The Committee would answer, because it since too high, is too theoretical and too little practical for the class of men who have to be taught. The men leave the school with a minute book knowledge of anatomical details, which they will not apply in practice and which are soon forgotten, but who cannot attach a tooth or set a fracture; men who will gibber on off pages of description of diseases of the heart and attempt to diagnose them by placing a stethoscope on the right nipple, who will pass an examination in Chemistry, but cannot test a specimen of urine, &c., &c."

"Several medical officers employed by the Committee deprecate any lowering of the standard of education. There seems to be some confusion of ideas, however, between the standard aimed at and that actually realized or obtainable. The former is a complete medical education; the latter is probably the lowest achieved by any medical school. The object of medical education is to train men to battle with disease; but this great end is often in danger of being overlooked in a misapprehension of the means to gain it. We learn old professors of chemistry and anatomy instead of doctors, and a student's time is so taken up with the encyclopædic details of the many subjects in which he has to satisfy his examiners, that he has nothing left for that practical work by which alone he can learn to apply his theoretical knowledge to the relief of disease, &c., &c."

"The Committee believe that under a more practical system of education the results attainable may be very greatly aided without increasing the length of the curriculum from three years to four as has been proposed, &c., &c."

"The experience of the medical members of the committee lead them to be well satisfied that Hospital Assistants educated at schools at Agart, Nagpur and Lahore, are as a rule much better qualified than those educated at Scotland, although none of these schools have as large a teaching staff or as well supplied with appliances for teaching as in the Scottish School."

"It cannot be too frequently repeated that the object of the school is to train Hospital Assistants and health village practitioners who are expected to be satisfied with success ranging from Rs. 10 to Rs. 25 a month."

"But, nothing could have made clearer the intention of the Government, or the object to be aimed at. And no words of mine can put more strongly the reasons for the present legislation, the concluding paragraph being its very essence.

"But in spite of the intention of the Government, and in spite of the clear definition of the aim given by the Committee, the numerous schools, impelled by the force of advancing western medical science and by a natural desire to improve themselves, have continued to raise their standards and have come to a point where they can scarcely be called vernacular schools. The local Acts of Medical Registration have compelled the transformation. Lectures were already being given in English. The examining bodies appointed by the Acts have now ruled that the examinations also are to be conducted in English, and have raised the preliminary qualification to Bachelorship. These rules about lectures and examinations have already affected the private institutions which have come into existence during the last quarter of a century to supply the demand for more medical education, and which followed the same standard as the old vernacular school. One of these has ceased to exist, and another is, I understand, going to wind up in April next. The inevitable result of all this will be to reduce still further the number of trained men, which has never been great, for the purpose of ordinary practice. In Bengal, in spite of its facilities for medical education, for it has the largest number of medical institutions (including the four private), the number of men with respectable qualifications is under 3,000, but it is not apparently small for a population of 50 millions. In comparison with 36,000 qualified men for a population of 80 millions in England? It seems strange that with so few qualified men for the medical register, the passed students of the private medical institutions should be excluded from it. I venture to think it was neither wise nor just. It was not wise, as their inclusion would have more than doubled the number of respectable medical men, and it was not just as, when the Medical Acts passed in England, all those who were practising before the enactment were included in the register."

"On, while the standard of medical education is being raised and the possessing medical men are being weeded out, the dumb millions are sojourned forgotten and allowed to die without medical treatment or left at the mercy of the quacks. It may be said that there are the Kherajis, Bhatias and practitioners of other methods. But these are despised and the majority of the population are for the western method of treatment, being impressed with its efficacy."

"What is the remedy? Sir, I humbly suggest that the only remedy lies in going back, if possible, to the old standard for medical schools, or, if that is not possible, to start new institutions with its keener aim of training humble village practitioners. These institutions should have the same distinguishing features, viz., a lower preliminary qualification, method of instruction chiefly vocational, and a short course. The first and second will be the same as for the old Hospital Asanikars. But as regards the third, a thorough revision of the course of study is necessary.

"This is not a place for going into details. But the main principle is this. The students should have a thorough practical training which will make them efficient country practitioners. They must not waste their time in learning the details of each subject as Chemistry, Botany, Anatomy, Physiology and Pathology. They should have a general knowledge of medicine, surgery and midwifery, and a thorough practical knowledge of diseases they will have to treat. Their hospital practice should be mainly at the out-door, as there they will find most of these cases. A hospital consisting of 25 to 50 beds, admitting those cases only with which they are conversant will be good enough for their in-door practice. Cases of unusual occurrence, or those requiring great surgical skill, such as appendicitis, hernia, tetanus, extensive tumours, etc., are out of place in such hospitals.

"These institutions are expected to turn out men who can act as first-aid or reduce a dislocation, or do some minor surgery, men who can treat or give relief in diseases which prevail in this country, such as cholera, dysentery, leishmaniasis, pneumonic tuberculosis, malaria, bilharzia, syphilis and leprosy.

"The modern methods for the treatment of some of these diseases are striking in their effects. Sir, I have seen cholera patients rescued away from the very jaws of death by intravenous saline injections. Anthraxis has taken away the horrors of Eschschera. Ayurvedic medicines have given way to injection of curies in dysentery. Bacillus gangrene which was, in the early days of my practice, considered as virtually fatal, has yielded to streptococcus vaccines. The effects of Salvarsan are a marvel. For leishmaniasis, which is no more a curse in this country as it was, we have at last found a cure in the intravenous injection of antimony."

"Will our leaders throughout deny the benefit of all these modern methods of treatment to the dumb heathen by not supplying men who can make use of them? Thousands can be saved if these men are supplied. The lives of the people are a valuable asset to the State. Will not the State be wiser by rendering these treatments accessible to the people?"

"The question then is not as to the necessity of institutions which will supply such men, but as to how far it is within the range of private provision. I have already said, and it has been admitted by the Bengal Committee mentioned above, that elaborate equipment and hospital arrangements are not necessary for them. With very moderate equipment at Belgachia, we have proved out from our respectable classes a number of capable men who, though outside the register, have been useful as country practitioners and as medical assistants in the service of Government and of the various industries, such as tea, jute, mining and shipping. One house physician, selected from the same class, was quite competent to give intravenous injections or use other modern methods and apparatus, and was contented with these duties at my hospital. I, therefore, feel confident that a school, with moderate equipment and with a hospital of 50 beds and an out-door department attached to it, will serve the purpose. It will not be very costly, and when a few model schools of this description are started by Government and the main difficulty of the medical institutions, the maintenance of a large hospital, is removed, private enterprise will follow the example, and, as it has done in the Asia and Socotra, numbers of private institutions will spring up to supplement the work of Government and supply the country with the much-needed medical help on a large scale.

"When these institutions come into existence, the question of examination will come up for consideration. A lower standard examination may be instituted either by the existing bodies now existing, or by any examining boards specially appointed for the purpose. The passed students need not have degrees or diplomas, they may be called medical assistants, native doctors, or by any other name. But one thing is certain. They must be recognised by the Government as qualified practitioners, or the scheme is bound to fail.

"I have read with interest a scheme proposed by the Mysore Government which is opposite to the point I am discussing. With your permission, Sir, I will read a few extracts from the statement of the Financial Secretary:-

"The facts of the case are simple. Thousands of men in the rural parts of the State die every year for want of medical treatment given in the simplest kind. The country is poor. We cannot maintain highly qualified medical men in every field. Under these circumstances, should we adhere with blind pride to a high ideal of professional efficiency and leave the rural population to suffer and to die with no medical help? The problem arises as to the how and where can the solution, etc., etc."

"The Sub-Assistant Surgeon, as he is now trained, is useless for the object we have in view, viz., the provision of village doctors. He is much above it."

"We must revert to something like the native doctors of the old times. We must have a set of men who, while able to render useful medical help, will be satisfied to live as villagers among villagers on a modest income, etc., etc."

"I think if we got rid of students who have come up to the lower secondary standard, and built them in a special institution for a period of two years, we may have the desired type of man."

'Lieutenant-Colonel P. H. Forster, I.M.S., who has been scolded about this proposal, writes—I have been thinking of your advice, and I like it the more I think of it. At first sight it does not seem sound, but it grows.'

'From this paper I also learn that a class of persons very much like the village doctor, and discharging the same functions, and selling Practitioner's salts in Spain. After an extensive examination they have a course of medical study for two years, at the end of which there is an examination for the diploma. If such a system is found necessary and useful in Spain, how much more necessary is it for India which is a much poorer country.'

'These are facts which strengthen my case. I have taken pains to ascertain the views, in my Province, of the medical profession and of representative men outside the profession, and I am sure the Council that my Resolution has the hearty approval of all I consulted.'

'In conclusion, may I be permitted to suggest, though the suggestion is not covered by the terms of my Resolution, that, if the Government take a favourable view of my Resolution, they may advise the Local Administrations to appoint Commissioners consisting not only of medical experts but others who are not experts who will bring expert knowledge with large generalities and a wider knowledge of human affairs. Expert knowledge, in association with this group of actual needs and free from prejudices which technical knowledge is apt to engender, will, I hope, provide a solution of this difficult problem which will satisfy the needs of the country and the demands of public opinion.'

'With these words, Sir, I beg to move the Resolution which stands in my name, namely:—

'That this Council recommends to the Governor-General in Council that Local Governments be asked to consider the advisability of establishing institutions for the purpose of giving medical students a special course of training conducted in the vernacular so as to qualify them for ordinary medical practice in rural areas, and of encouraging and assisting deserving private students to provide such medical education.'

The Hon'ble Sir PARNET LUTHER.—Sir, I have listened with much interest to the able speech of the Hon'ble Dr. Banerjee—a speech which raises a most important question in connection with the general medical education of Indian students, and one which must be regarded from an Imperial standpoint and not merely from a Provincial standpoint. As my Honourable friend has pointed out formerly, in the Government medical schools all over India, Sub-Assistant Surgeons for Hospital Assistants, as they were then called, received their instruction in the vernacular of the province concerned, and it is only within the last few years that English has been adopted as the teaching medium. This change to the English language was necessitated by the paucity of vernacular works on scientific and medical subjects. I understand, however, that this dearth of suitable text-books is not so important a factor now-a-days as it was a few years ago, and I have it on the authority of the Editor of the 'Calcutta Medical Journal' that at any rate, so far as English is concerned, several vernacular works now exist which are suitable for the lower standards of medical education. I am informed, moreover, that steadily in Bengal there is a steady and increasing demand for medical men of a somewhat higher standard than that of the Sub-Assistant Surgeon, and it has been suggested that new medical schools should be started for imparting medical education in the vernacular, the object being to secure for the rural areas a class of practitioners corresponding very closely to the old type of Native Doctor, which has now practically disappeared. In support of this demand it is urged that the income obtainable from private practice in a village is not sufficient to attract either an Assistant Surgeon or Sub-Assistant Surgeon or at any rate not a highly trained one, but that it would probably prove sufficiently attractive to a passed student of a vernacular medical school who would be content to settle down there for the whole of his professional life.

'This is, I take it, the demand which the Hon'ble Dr. Banerjee has in view in proposing the Resolution now before the Council. If so, I am glad to be able to say that he has my most cordial support, even though I would not agree to the lowering of the standard of existing medical institutions. In giving this support, however, I should like to lay down three conditions which, personally, I consider essential to the success of the scheme. In the first place, it must be clearly understood that these vernacular schools should be entirely separate institutions. There must be no attempt to graft vernacular education upon any English teaching school which either is, or is about to be, affiliated to a recognized Indian University, or to a State Medical Faculty, or to any other duly authorized teaching body, such as the College of Physicians and Surgeons of Bombay. One reason for this reservation is obvious. Any attempt to combine in one and the same institution two grades of instruction, the objects and the medium of which are entirely different. But there is another reason which may possibly not occur to laymen and which is peculiar to medical schools, and does not affect the ordinary teaching institutions. As Honourable Members are aware, every medical school has its attached hospital, the wards of which are filled by patients of the poorer class who, in return for admission to examination by the students, to enable the latter to obtain practical skill in diagnosis. There is, however, a limit to physical endurance, and, in the interests of the sick and suffering, it is impossible to allow more than a limited number of students to examine a given patient. I ask

Honourable Members to consider, for instance, what would be the condition of a political suffering, let us say, from heart-disease, after his chest had been auscultated and percussed, first by the University students; then by those going up for the membership or license of the State Medical Faculty; and finally, by the village practitioner. One finds instead of nothing—but of all the way died also. Now, this is to my mind the strongest reason why these village practitioners should not be granted upon any of the existing institutions. The most condition I should like to lay down is, that these village practitioners should only be allowed to practise in rural areas. They are not wanted in the large towns from which I constantly receive complaints that there are already far too many practitioners, and that the incomes of these gentlemen are diminishing every day as a result of competition by village practitioners and men of that class. The village, then, in the large towns, of put another competitor in the shape of the village practitioners would not be welcomed by the members of the existing medical profession. My third and last condition would be, that Government, whilst encouraging and assisting deservingly private enterprise, should insist on some form of outside control and inspection as to ensure strict adherence to whatever standard might ultimately be decided on. This is, I consider, essential in the interests of the public, for it must be remembered that, even in regard to the present class of village practitioners, there is, as I pointed out in Council the other day, a distinct feeling which it is not wise to go without removing the risk of bringing into discredit the western system of medicine. With the reservations, however, which I have mentioned, and on the subject of understanding that this new class of medical men will be introduced for a definite object, and with a limited sphere of action, I consider that he will serve a useful purpose, and for that reason, I give no great pleasure to support the Resolution, which, I trust, the Government of India will be able to accept."

The Hon'ble Sir Hermann Chakravarti:—"Sir, the President of the Hon'ble Dr. Banerjee has been invited in general terms, and we are therefore able to accept this Resolution, and as the Hon'ble Surgeon-General Lockie has stated, there are many reasons why we should feel sympathy with the objects which Dr. Banerjee has in view. I think most of us remember some of the hospital students also, as they were called, who had been trained in a vernacular school and who had no knowledge of English, and I know that some at least of these men, had caused the public, and very well regarded by their Chief Surgeons, and certainly made considerable private practice. We have not had time in the interval, since Dr. Banerjee proposed his Resolution, to look up the whole history of the subject and to find out exactly why, in the several Provinces, vernacular instruction has dropped, and whether there were of that time reasons other than financial for not continuing schools of this type."

"This history we shall now be very glad to investigate, and in the meantime we are partly ready to ask the Local Governments to consider the advisability of subsidising such institutions for the purposes mentioned, and of encouraging and assisting deservingly private enterprise to provide such medical education, if full and complete assimilation of the subject shows that that course is both desirable and feasible. We, of course, cannot commit ourselves further than this. The Hon'ble Surgeon-General Sir Farley Lockie has mentioned certain reservations which would limit any practical recommendations to which he would be prepared to subscribe, and it is possible that the Local Governments may find other reasons or other reservations that they would like to make on this subject. But we are perfectly willing to address Local Governments in this sense, and to do anything that we can in order to see that the subject is thoroughly examined and is not summarily rejected by those concerned."

"I have much pleasure, therefore, on behalf of the Government, in accepting this Resolution of Dr. Banerjee."

The Hon'ble Mr. Srinivasa Narayana Bheem:—"Sir, I just want to say a word or two with reference to this Resolution. I beg to support the Resolution, which is in accordance with Bengal public opinion, as my friend the Nawab has observed, and as I have here able assistance in consultation with medical friends. The need of medical practitioners of the kind who will be students of these schools is obvious. The other day the Magistrate of Backur reported that in his district 30,000 people died without medical aid of any kind whatever. That is an official statement made by a district officer upon his own responsibility and after inquiring into the facts of the case. In the same district we have another telling fact. The doctor said—I think he was in charge of a sub-divisional dispensary—and he could not get any medical aid at all. It was a case of 'physician helplessness.' That being the state of things, it is obvious that a Resolution of this kind, if accepted by Government and given effect to, will do a great deal of good."

"But, Sir, I have a word or two of comment with regard to the reservations and the qualifications which have been suggested by the Hon'ble the Surgeon-General. With reference to one of these qualifications I find myself in complete disagreement with him. He says that the graduates of these colleges—call them graduates or call them slaves, as you please, it does not matter—ought to be debarred from practising in the towns. I do not think, Sir, that any disqualification of that kind ought to be imposed upon them. It is a case of the survival of the fittest. Some of these doctors may turn out to be excellent medical practitioners, gifted with a genius for diagnosis, born physicians or born surgeons who might be able to do a lot of good. And why should you debar them from practising in the towns? Why should you deprive the urban population of the benefits of their skill, whatever that may be?"

"I desire to say that that is a disqualification, a reservation, which cannot command itself in public opinion, and I for one am not in favour of it. There ought to be no disqualification of that kind. Let the public make their choice. If they want one of these great doctors why should they not be allowed to avail themselves of his services? I do hope that that disqualification will not be insisted on, and that it will be withdrawn after mature consideration."

"Subject to these comments, and having in view that the public opinion of the Province which I have the honour to represent in this Council is entirely in favour of this Resolution, I beg to express my cordial support to it."

The Hon'ble Member MAMU MALAYITA :—"Sir, I beg to support this Resolution. It has not been brought a day too soon before Government for consideration. The want of sufficient medical assistance has been a matter which has again and again been brought to the notice of Government; even in meeting this resolution the Hon'ble Doctor Bannister has pointed out how small is the number of medical men qualified to render assistance to people who need it. I hope, however, that the proposal before us will not be regarded as any excuse or as any reason for not endeavouring to multiply the number of medical men of the higher type who ought to be available to the country. The need for such medical men is great, and the number of medical institutions which exist in the country for training out men of University qualifications in medicine is small. The institutions that have been imposed, and are being imposed, are regarded as creating difficulties in the way of people obtaining even the medical assistance which is available to them at present. But apart from that, I think, that there is room and great room for a step in the direction which has been recommended. Such a step ought to have been adopted long ago, but it is a matter of thankfulness that the Government is now going to recommend it to the consideration of the Local Governments. The vernacular ought to be the medium of instruction for every subject except a language, and in no subject could this medium be more tactfully employed than in giving instruction in medicine. I agree that this matter ought to be taken up by Local Governments, and I hope that when it is, all the questions which have been raised here, and others which may suggest themselves, will be carefully gone into before a scheme is devised."

"One thing I wish to add. I join with my friend the Hon'ble Babu Saradwa Nath Bhowl in the view that the reservation as to the area in which such practitioners should practice ought to be removed. Apart from every other consideration, such a reservation will most certainly defeat the object which the scheme has in view. Once a scheme that students who have been trained in the proposed institutions shall not be permitted to practise their profession except in rural areas, and you will shut out a number of students who would otherwise be willing to join them. This is an aspect to which full consideration should be given. I hope that when the matter comes before the Provincial Government and Councils not as a special case, as has been suggested, they will go thoroughly into the question."

"There is one other point to which I should like to attract attention for a moment, and that is the great need, the medical need, for the Government to recognize, even at this day, the justice of providing means for imparting instruction in the indigenous systems of medicine. The Member of the Assembly has said a great deal in regard to the need for promoting instruction in western medical science. I do not yield to anybody in my admiration for the advantages which that science, and particularly modern surgery, have made. I feel thankful as much as any other member, to those who have thought about these matters for the amelioration of human suffering. But I know how vast is the service, how immeasurable in the service which the indigenous systems of medicine have rendered to mankind in this ancient land and the entire Empire. Even today there are many ailments and many a much larger number of the population than the western system of medicine, and I think it is only right that the Government should consider whether it ought not to help and encourage those systems."

The Hon'ble CH. VERN-PARMENTER :—"Order, order. I must ask the Hon'ble Member to keep strictly to the resolution. The does not arise in the present Resolution, which deals with the ordinary system of medicine and not with the indigenous system."

The Hon'ble Member MAMU MALAYITA :—"I bow to your ruling, Sir. I will take another opportunity to say what I wish on this point. I hope that the need for supplying the country with men trained in the medical system, which are best suited to serve the people of this country, will be much more carefully looked into and much better provided for than it has been in the past."

The Hon'ble Mr. VEDANANTHACHARI :—"I have only one word to say, Sir. I do not quite understand the Resolution as he says. I do not very well understand the nature of support given to it by the Hon'ble Mr. Burgess-General by Purdy Lake, and the Hon'ble the Hon'ble Member on behalf of the Government."

"I view this Resolution altogether with suspicion. It is a very device invented by those who want to support the Bogue Medical Degree Bill. I said so at the time when it was introduced to me. I am not a believer in 'born surgeons.' We occasionally hear of a born poet or a born singer, but not of a born architect or a born surgeon. I am one of those who believe that in the matter of medicine, the saying—'Beak deep or learn not the French spring'—applies. The Hon'ble Mr. Saradwa Nath Bhowl said on that a large number of people at Boreh had for want of medical aid; but he has not told us whether medical aid, such as is contemplated by this Resolution, would add to the mortality or diminish it. What is the good

The Hon'ble Mr. MAHESWAR DAS :— "Well in that case, I suppose when the Resolution is accepted, I hope it is the intention of Government that every effort shall be made to instruct books-who have seen to write books in the vernacular. The Government have to do something in that direction if this Resolution is to have any practical effect. One thing I should like to say, and that is, that it is not impossible to teach in the vernacular, because I have seen scores of students in the Cuttack Middle School—which teaches up to the standard of Sub-Assistant Surgeon—who do not know a word of English, but who have passed successfully and are doing careful work. Of course we have to import into the vernacular certain English terms. With these remarks, I beg to give my most hearty support to the Resolution."

The Hon'ble Dr. M. M. BANERJEE :— "Sir, I am pleased to find that Hon'ble Member has all spoken in support of my Resolution, with the exception of one, Mr. Achariyar. With regard to what Mr. Achariyar has said, I should like to say one or two words. I think it is either late in the day to question whether medicines can be taught in the vernacular, because it is an actual fact that, in Bengal at least, it was being taught for over half a century. As I said in my speech, in 1852, vernacular classes were started in the Calcutta Medical College. And until 4 or 5 years ago medicine was being taught in the vernacular languages, and the students who passed out of those vernacular schools were the hospital students who have been very successful not only in Government, but also to the people at large. They were the regular doctors in rural areas and in villages. So that we have not to go over theories, but on what is an established fact. As regards the medical literature, I can say this, that an application was made to the Government at Bengal by the 'Bengali Sahitya Parishad' praying that teaching of medicine in vernacular be not done away with. It was about a year ago, and the Government sent this for consideration to the State Medical Faculty of which I am a member. I took with me medical books in Bengali in all the subjects and showed them to the members of the Faculty. The books were good, and the illustrations in some of them were exceptionally good and exhibited the attention of the members. One member thought that the only disadvantage was, that the illustrations were from German plates. The question was discussed and the outcome of the discussion was that Dr. S. P. Sanyal and myself, who were for agreeing to vernacular teaching in the schools, were outvoted by the majority of officials, but not on the ground that there are no books in the vernacular."

"Then as regards Mr. Achariyar's statement that the passed students of the lower standard schools would add to the mortality, I can assure him that they would reduce the mortality by nearly 50 per cent, from my experience of the students of the vernacular schools elsewhere and at the institutions at which I have been teaching for the last 25 years, I can tell him that even if they do not reduce it by 50 per cent, they would reduce it materially. I will remind Mr. Achariyar of a proverb which we have in Bengal that 'a third uncle is better than no uncle.' One would like to have, when ill, a doctor who, though not highly qualified, will serve his purpose than to have no doctor at all."

"I am very grateful to Sir Parker Lewis for having accepted my Resolution with certain reservations. As regards the reservation about the lowering of the standard in existing institutions, I think he is right, because it appears that there is need for all these institutions, which have secured a higher standard of education. As regards content and inspection by Government, of course that is quite essential. Otherwise, there will be no standard for one school and another for another school, as we have at present in the existing private institutions, and there will be great confusion. The standard of medical education of the proposed institutions should be uniform, and Government ought to be responsible for maintaining that standard. But as regards the condition which he proposes that those passed students should not be allowed to practice in urban areas, I think it is undesirable and very difficult of application. For, when the law allows any quack to practice in towns, why should a trained man be disallowed by law from practicing in towns areas. I think it will go against the success of the whole scheme. I hope the Parker Lewis will reconsider the matter. As for the other restrictions I accept them without any reservation; and I express my thanks to Government for having accepted this resolution."

The resolution was put and accepted.

The Council adjourned to Wednesday, the 15th March 1916.

DEBBI,
17th March 1916.

A. P. MUDDIMAN,
Secy. to the Govt. of India, Legislative Dept.

APPENDIX A.

(Referred to in Answer to Question L.)

Statement showing the number of elected members as compared with the total number on the Municipalities and the District Boards of the different Provinces of India from 1910-11 to 1914-15.

Province.	Year.	Elected Members			
		Municipalities		District Boards	
		Elected.	Total.	Elected.	Total.
Madras	1910-11	425	518	514	670
	1911-12	443	570	539	708
	1912-13	459	597	556	716
	1913-14	472	603	566	725
	1914-15	504	600	602	710
Bombay	1910-11	507	1,201	705	844
	1911-12	522	1,226	801	916
	1912-13	545	1,301	763	1,000
	1913-14	567	1,360	848	1,016
	1914-15	600	1,360	848	1,016
Bengal	1910-11	507	1,201	705	844
	1911-12	522	1,226	801	916
	1912-13	545	1,301	763	1,000
	1913-14	567	1,360	848	1,016
	1914-15	600	1,360	848	1,016
United Provinces	1910-11	507	1,201	705	844
	1911-12	522	1,226	801	916
	1912-13	545	1,301	763	1,000
	1913-14	567	1,360	848	1,016
	1914-15	600	1,360	848	1,016
Punjab	1910-11	507	1,201	705	844
	1911-12	522	1,226	801	916
	1912-13	545	1,301	763	1,000
	1913-14	567	1,360	848	1,016
	1914-15	600	1,360	848	1,016
Sindh (C)	1910-11	507	1,201	705	844
	1911-12	522	1,226	801	916
	1912-13	545	1,301	763	1,000
	1913-14	567	1,360	848	1,016
	1914-15	600	1,360	848	1,016
Nizam and Orissa	1910-11	507	1,201	705	844
	1911-12	522	1,226	801	916
	1912-13	545	1,301	763	1,000
	1913-14	567	1,360	848	1,016
	1914-15	600	1,360	848	1,016
Central Provinces and Berar	1910-11	507	1,201	705	844
	1911-12	522	1,226	801	916
	1912-13	545	1,301	763	1,000
	1913-14	567	1,360	848	1,016
	1914-15	600	1,360	848	1,016
Assam	1910-11	507	1,201	705	844
	1911-12	522	1,226	801	916
	1912-13	545	1,301	763	1,000
	1913-14	567	1,360	848	1,016
	1914-15	600	1,360	848	1,016
North-West Frontier Province	1910-11	507	1,201	705	844
	1911-12	522	1,226	801	916
	1912-13	545	1,301	763	1,000
	1913-14	567	1,360	848	1,016
	1914-15	600	1,360	848	1,016

OO Figures not yet available.

(1) There are no District Board seats in Sindh.

APPENDIX B.

(Referred to in Answer to Question 4.)

Measurements of measures taken by the Railway Board since 1905 to promote the comfort and convenience of Intercolonial and North-Western passengers

Immediately after assuming charge of their office in 1905 the Railway Board issued a special letter to all the principal railway administrations calling their attention to the desirability of making early provision in respect of the following matters:—

(a) Facilities for passengers to obtain their tickets a longer time before the departure of the trains by which they intend to travel.

(b) Facilities for examining the tickets of third class passengers, both at terminal and roadside stations, to enable them to have ready access to the proper platforms and take their seats without the coach which is liable to occur.

(c) Adequate sitting accommodations for third class passengers in carriages so as to prevent the overcrowding of trains.

The Consulting Engineers were asked to watch the progress made by railways under their control in regard to the provision of the several facilities, and the reports received indicated that a great deal had been done to give effect to the wishes of the Railway Board.

Section 12 of the Railways Act gives Government power to require any railway administration to provide and maintain in proper order, in any train worked by it which carries passengers, such sufficient means of communication between passengers and the railway staff in charge of the train as they approve. Special action was taken by the Railway Board in 1906 to ensure that wherever practicable such means of communication should be provided. Appendix 'D' of the Administration Report for the year 1914-15 shows for each of the more important systems the number of staff, passengers and mixed trains which had been so fitted up to the 31st March 1915 and the total number of trains run. Instructions have also been issued by the Railway Board for the fitting of a notice in each carriage indicating the method of using the means of intercommunication provided.

The Railway Board have issued orders directing that boards should be attached to the outside of each compartment reserved for women only, in English and the vernacular of the districts in which the carriages run, that these compartments are for women only. A suggestion has recently been made that a figure of a woman painted on the doors of carriages reserved for women would prove of advantage as an indication to illiterate women of the carriages which have been specially reserved for them. Experiments are at present being made on the North Western Railway to ascertain whether this method of designating women's reserved compartments will serve a useful purpose.

As this matter which has engaged the attention of the Railway Board is the improvement of the supply of refreshments for Indian passengers. Special enquiries were undertaken by the Board to ascertain the nature and efficiency of the arrangements made by various railways for the inspection of reserved refreshment vendors. The practice of railway administrations is not uniform, but in each case means have been adopted for inspecting the wares offered for sale by these vendors, and for ensuring, so far as possible, that they shall be clean and wholesome.

Some years ago the Madras and Southern Mahratta Railway Company introduced special cars fitted with conveniences for the sale of refreshments for Indian passengers and accommodations for washing before taking food in accordance with native requirements. These carriages are run on all important mail and passenger trains on the system. The Railway Board brought this to the notice of all the principal railway administrations, supplying them with a note-book in which the arrangements made by the Madras and Southern Mahratta Railway. As a result, several of the more important administrations have experimented with the system of dining cars for Indian passengers. The experiment, owing to its undoubted to the main question of passengers, has proved a failure on the East Indian, Bengal-Nagpur, and Eastern Bengal Railways. In the Punjab, on the other hand, it has proved extremely successful, and the North Western Railway propose to build a number of refreshment cars for Indian passengers. At present the Railway Board are in communication with railway administrations regarding the further improvement of the arrangements made for supplying refreshments to Indian and Mahrattan passengers.

In 1909 the Railway Board, as an experimental measure, authorized the appointment on the North Western and Outh and Rohilkhand Railways of a number of officials of a new class designated "Passenger Superintendents." These officers were selected from among retired Indian officers of the Indian Army. They were given a distinctive uniform and placed under the charge of a special officer of the Traffic Department. Their duties were—

(i) to attend to the completion of the knowledge class of passengers and to assist them to find seats in trains by directing them to carriages where accommodation was available;

(ii) to supervise the supply of refreshments by the train vendors, and generally to do what it is in their power to ensure the greater comfort and convenience of passengers at railway stations.

The experiments having proved successful, the appointment of these Passenger Superintendents has become permanent on the railways on which they were first introduced and similar appointments have been created on several other railways.

It is impossible to give in detail a statement of all the works which have been carried out during the last decade with a view to increasing the comfort and convenience of third class passengers, but it may be stated that a great deal has been done in the following general directions:—

- (i) The construction of enlarged and improved waiting shed accommodations.
 - (ii) The substitution of high for low level platforms at the more important passenger stations.
 - (iii) The substitution of new and improved third class passenger carriages generally of the bogie type and of the same dimensions as those used for passengers of the higher classes. These modern carriages are fitted with latrine, upper berths and racks, while the seats are of improved design with greater foot-resting properties.
 - (iv) The provision of passenger service of mixed trains on all the more important routes and the introduction of third class express trains running at practically the same speed as mail trains.
 - (v) The introduction of improved lighting, mainly electric, in third and intermediate class carriages.
 - (vi) The improvement of the arrangements made on special occasions at places of pilgrimages or fairs. Of what has been done in this direction, the account recently communique to the press, of the arrangements made by the Quail and Bokichand Railway on the occasion of the Kumbh Mela at Hardwar in April last, is an indication.
- Any further improvement in the immediate future in the direction of the provision of more third class accommodation is at present rendered extremely difficult, apart from the economy imposed upon railways by the war, on account of the impracticability of obtaining raw material required for the building of coaching vehicles. What is possible will, however, be done during 1916-17 by the rebuilding of obsolete stock.
- The Railway Board have recently arranged for a special census of the actual number of passengers in each train daily on the routes appearing which there have been most complaints of overcrowding. The reports received show that, though there has undoubtedly been serious overcrowding on occasions, overcrowding is the exception even on those routes specially selected for examination on account of complaints received.
- The results are at present being examined by the Railway Board with a view to seeing whether by any re-arrangement of train service the overcrowding can be reduced. A special report has recently been received on the carriage use of pilgrim traffic, and is now under the consideration of the Railway Board. They propose to adopt immediately such of the recommendations contained in this report as are found on enquiry to be practicable.

(Regulated by order of His Excellency the Governor in Council.)

C. G. THOMSON,

Acting Secretary to Government, Legislative Dept.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 10th March, 1916, and is hereby promulgated for general information:—

ACT No. VI of 1916.

An Act further to amend the Indian Ports Act, 1908.

WHEREAS it is expedient further to amend the Indian Ports Act, 1908; It is hereby enacted as follows:—

Short title.

1. This Act may be called the Indian Ports (Amendment) Act, 1916.

Amendment of section 1, Act XV of 1908.

2. In section 4, sub-section (1) of the Indian Ports Act, 1908 (hereinafter called the said Act), the words "with the previous sanction of the Governor General in Council" shall be omitted.

Amendment of section 5, Act XV of 1908.

3. In section 5, sub-section (1) of the said Act, the words "with the previous sanction of the Governor General in Council and" shall be omitted.

Amendment of section 6, Act XV of 1908.

4. In section 6, sub-section (1) of the said Act, the following amendments shall be made:—

(1) After clause (j) the following clause shall be inserted, namely:—
 "(j) for regulating the use of piers, jetties, landing places, wharves, quays, warehouses and sheds when belonging to the Government, and for fixing the rates to be paid for the use of the same;"

(2) In clause (k) after the word "port" the words "and for licensing and regulating the crews of any such vessels," and after the word "passengers" the words "or of the crew" shall be inserted; and at the end of the same clause, the following shall be added, namely:—
 "and may by such rules provide for the fees payable in respect of any such license, and in the case of passenger vessels plying for hire, for the rates of hire to be charged and the conditions under which such vessels shall be compelled to ply for hire, and further for the conditions under which any license may be revoked;"

Amendment of section 31, Act XV of 1908.

5. In section 31 of the said Act, the following amendments shall be made, namely:—

(a) After sub-section (2) the following sub-section (3) shall be inserted, namely:—

"(3) Notwithstanding anything in sub-section (1), the owner or master of a vessel which is by that sub-section required to have a pilot, harbourmaster or consignee of the port officer or harbourmaster on board, shall be answerable for any loss or damage sustained by the vessel or by any fault of the navigation of the vessel, in the same manner as he would have been if he had not been so required by that sub-section:

Provided that the provisions of this sub-section shall not take effect till the first day of January 1918, or such earlier date as the Governor General in Council may notify in that behalf in the Gazette of India."

(b) The existing sub-sections (3), (4) and (5) shall be re-numbered (3), (4), and (5), respectively.

(c) In the existing sub-section (5) for the words and figures "(1) and (2)" the word and figures "(1), (2) and (3)" shall be substituted.

Amendment of section 38, Act XV of 1908.

6. In section 38 of the said Act, the following amendments shall be made, namely:—

(a) In sub-section (1) after the figure (1), the following shall be inserted, namely:—

"Subject to the provisions of sub-section (3),"

(b) After sub-section (2), the following sub-section (3) shall be inserted, namely:—

"(3) The Local Government may, by notification in the local official gazette, alter or add to any entry in the First Schedule relating to ports within its own province, and this power shall include the power to re-group any such ports:

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Provided that, if any such alteration or addition has the effect of increasing the port-dues in any such port, such alteration or addition shall require the sanction of the Governor General in Council.²⁰

(16) In the existing sub-section (f) the words "with the previous sanction of the Governor General in Council" and the words "with the like sanction" shall be omitted, and to the same sub-section, the following proviso shall be added, *namely* :—

"Provided that, except with the sanction of the Governor General in Council, the rates and the times so declared shall not be respectively higher or shorter than the maximum rate and the shortest time specified and fixed in the First Schedule for any port in the province."

(17) The existing sub-sections (f), (g) and (h) shall be re-numbered (3), (4) and (5), respectively.

7. In section 34 of the said Act, after the words "The Local Government may" ^{Amendment of section 34, Act XV of 1914.} the words "after consulting the authority appointed under section 30" shall be inserted; and for the words "the vessels" the following shall be substituted, *namely* :—"subject to such conditions, if any, as it thinks fit to impose, any vessel or class of vessels"; and after the word "them" the words "or may extend the periods for which any vessel or class of vessels entering a port shall be exempt from liability to pay port-dues" shall be added.

8. In section 35, sub-section (1) of the said Act, the ^{Amendment of section 35, Act XV of 1914.} proviso shall be omitted.

9. In section 36 of the said Act, sub-section (f) shall be ^{Amendment of section 36, Act XV of 1914.} omitted.

10. In section 37, sub-section (2) (a) of the said Act, for ^{Amendment of section 37, Act XV of 1914.} the words "with the previous sanction" the words "subject to the control" shall be substituted.

11. After section 38 of the said Act, the following sections ^{Insertion of two sections 38-A and 38-B in Act XV of 1914.} shall be inserted, *namely* :—

"38-A. Every authority exercising any powers or jurisdiction in, or relating to, any port to which this Act for the time being applies shall, if so required by an officer authorised by general or special order of the Governor General in Council in this behalf, co-operate in such manner, as such officer may direct, in carrying out any measures in connection with any scheme or preparations for the defence of the said port in time of war, and for this purpose shall, if so required, temporarily place at the disposal of such officer the services of any of its staff and the use of any of its vessels, property, equipment or other material:

Provided, firstly, that if any vessels are placed at the disposal of such officer in accordance with this section, the Government of India shall, in respect of the period during which they are so at his disposal, bear the running expenses of such vessels, and be responsible for any damage thereto.

Explanation.—The expression "running expenses" in this proviso, includes all outlay incurred in connection with the use of the vessels other than any charges for their hire, or for the wages of the officers and crews of such vessels:

Provided, secondly, that any officer making a requisition under this section shall exercise his powers in such a way as to cause as little disturbance to the ordinary business of the port as is compatible with the exigencies of the efficient carrying out of the measures:

Provided, thirdly, that no suit or other legal proceeding shall lie against any authority for any default occurring by reason only of compliance with a requisition under this section.

38-B. Whenever the Governor General in Council is of opinion that an emergency has arisen which renders it necessary that the duties ^{Extension of the sub-section 38-B in an emergency.} imposed for the purposes specified in section 31-A on the authorities therein mentioned, or other duties of a like nature should be imposed on such authorities continuously during the existence of the emergency, he may, by general or special order, authorise any officer to require the said authorities to perform

such duties until the Governor General in Council is of opinion that the emergency has passed, and the said authority shall comply accordingly, and the provisions of the said section shall apply subject to the following modification, namely:—

The Government of India shall pay any authority, on whom a requisition has been made, such compensation for any loss or damage attributable to such requisition, and for any services rendered or expenditure incurred in complying therewith as, in default of agreement, shall be decided to be just and reasonable, having regard to the circumstances of the case, by the arbitration of a person to be nominated in this behalf by the Governor General in Council, and the decision of such person shall be final."

A. F. MUDDIRA,

Surg. to the Govt. of India, Legislative Dept.

(Republished by Order of His Excellency the Governor in Council.)

C. G. TODHUNTER,

Acting Secretary to Government, Legislative Dept.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 14th March, 1916, and is hereby promulgated for general information:—

ACT No. VII of 1916.

An Act to regulate the grant of titles implying qualifications in western medical science and the assumption and use by unqualified persons of such titles.

WHEREAS it is expedient to regulate the grant of titles implying qualifications in western medical science, and the assumption and use by unqualified persons of such titles; it is hereby enacted as follows:—

Short title. 1 This Act may be called the Indian Medical Degrees Act, 1916.

2. In this Act "western medical science" means the western methods of Allopathic medicine, Osteobrics and Surgery, but does not include the Hamaopathia or Ayurvedic or Unani system of medicine.

3. The right of conferring, granting, or issuing in British India degrees, diplomas, licences, certificates or other documents stating or implying that the holder, grantee or recipient thereof is qualified to practise western medical science, shall be exercisable only by the authorities specified in the Schedule and by such other authority as the Governor General in Council may, by notification in the Gazette of India, and subject to such conditions and restrictions as he thinks fit to impose, authorize in this behalf.

4. No person in British India shall confer, grant, or issue, or hold himself out as entitled to confer, grant, or issue any degree, diploma, licence, certificate or other document stating or implying that the holder, grantee or recipient is qualified to practise western medical science.

5. Whoever contravenes the provisions of section 4 shall be punishable with fine which may extend to one thousand rupees; and if the person so contravening is an association, every member of such association, who knowingly and wilfully authorises or permits the contravention, shall be punishable with fine which may extend to five hundred rupees.

6. Whoever voluntarily and falsely assumes, or uses any title or description or any addition to his name implying that he holds a degree, diploma, licence or certificate conferred, granted or issued by any authority referred to in section 3, or recognised by the General Council of Medical Education of the United Kingdom, or that he is qualified to practise western medical science shall be punishable with fine which may extend to two hundred and fifty rupees; or, if he subsequently commits, and is convicted of, an offence punishable under this section, with fine which may extend to five hundred rupees:

Provided that nothing in this section shall apply to the use by any person of any title, description, or addition which, prior to the commencement of this Act, he used in virtue of any degree, diploma, licence or certificate conferred upon, or granted or issued to him.

7. No Court shall take cognizance of an offence punishable under this Act, except upon complaint made by order of the Local Government, or upon complaint made, with the previous sanction of the Local Government, by a Council of Medical Registration established by any enactment for the time being in force in the province.

8. No Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any offence punishable under this Act.

SCHEDULE F.

(See section 2.)

1. Every University established by an Act of the Governor General in Council.
2. The State Medical Faculty at Boulogne.
3. The College of Physicians and Surgeons of Bombay.
4. The Board of Examiners, Medical College, Madras.

A. P. MEDDIMAN,

Secy. to the Govt. of India, Legislative Dept.

(Enrolled by order of His Excellency the Governor in Council.)

C. G. TOLHUNTER,

Acting Secretary to Government, Legislative Dept.



THE FORT ST. GEORGE GAZETTE.

Published by Authority.

No. 11.]

MAURAS, TUESDAY EVENING, MARCH 28, 1894.

[Price, 1 s. 6 p.]

Part I.—Local and Municipal.

APPOINTMENTS.

Fort St. George, March 26, 1894.

No. 97.—In exercise of the powers vested in him by section 10 of the Madras District Municipalities Act IV of 1884, the Governor in Council is pleased to appoint Mr. Stanley O'Meara Dunsen as by municipal councillor of the municipality of Ootcheri.

No. 98.—In exercise of the powers vested in him by section 10 of the Madras District Municipalities Act of 1884, the Governor in Council is pleased to appoint M.R.R. K. M. A. Arutachiam Chettiar Ponnalingam Chettiar Jeyaraj and P. Nagar. Milla Karimur Ahmed Pilla Ramaswami Sathu Babudor to be municipal councillors of the municipality of Virudupatti.

No. 99.—In exercise of the powers vested in him by section 14 of the Madras District Municipalities Act IV of 1884, the Governor in Council appoints of the appointments, by election, of M.R.R. Veloo Vannan Rao Esq. as Vice-Chairman of the municipality of Pudukottai.

NOTIFICATIONS.

No. 100.—Under the provisions of sub-section (3) of section 102-A of the Madras District Municipalities Act, 1884, the Governor in Council is pleased to direct that, from and after the 1st April 1894, the provisions of sub-sections (1) and (2) of this section with respect to scavengers shall apply also to sweepers and dungmen employed by the Madras Municipal Council.

No. 101.—Under section 4 of the Land Acquisition Act, 1894, the Governor in Council hereby notifies that land is likely to be needed in the village of Kathirayipatti, Taluk, Karaikal, Karaikal, Karaikal and Karaikal in the Karaikal division of the Karaikal district for a public purpose, to wit, for constructing a road from Kathirayipatti to Karaikal, and he hereby authorizes the District Engineer, Karaikal, his staff and workmen to enter upon such land and perform all or any of the operations mentioned in the said section.

No. 102.—In exercise of the powers conferred by section 10 of the Madras Local Boards Act, 1884, and in accordance with a resolution No. 101, published on page 112 of Part I-A of the Fort St. George Gazette, dated 24th December 1893, as amended by the Tamil Nadu of Jambhavanthapur and Chidambaram of the Chidambaram district, the Governor in Council is pleased to declare that the maximum number of persons to be appointed as members of the Tamil Nadu and the number to be appointed by election shall be as shown below:—

District.	Name of local board.	Maximum strength.	Number of members to be elected.
Chidambaram	Jambhavanthapur	12	12
Do.	Chidambaram	12	12

The constitution of the Boards as now fixed shall take effect one month after the publication of this notification in the Fort St. George Gazette.

No. 533.—Under section 138 of the Madras Land Boards Act, 1909, the Governor in Council directs the publication of the following schedule which it is proposed to make in the revised schedule I to the rules framed under subsection (5) of section 134 of the Act and published under notification No. 1291, on page 412-431, of Part I-A of the Fort St. George Gazette, dated 24th November 1915. Any objections or suggestions in respect of the draft schedule which it may be desired to make should reach Government on or before 31st June 1916. Otherwise they will not be considered.

District.	Total land.	Number of estates or rights.	Appellation of area included in the schedule.	Number of estates or rights included in the schedule.	Land or property included in the schedule.
South Arcot.					
Cottah.	Ranch-estates.	No. 1	Arundel Estate	1	10
		" 2	Chelva Estate	1	
		" 3	Chelva Estate	1	
		" 4	Chelva Estate	1	
		" 5	Chelva Estate	1	
		" 6	Chelva Estate	1	
		" 7	Chelva Estate	1	
		" 8	Chelva Estate	1	
		" 9	Chelva Estate	1	
		" 10	Chelva Estate	1	
Cottah.	Ranch-estates.	No. 11	Chelva Estate	1	10
		" 12	Chelva Estate	1	
		" 13	Chelva Estate	1	
		" 14	Chelva Estate	1	
		" 15	Chelva Estate	1	
		" 16	Chelva Estate	1	
		" 17	Chelva Estate	1	
		" 18	Chelva Estate	1	
		" 19	Chelva Estate	1	
		" 20	Chelva Estate	1	
North Arcot.					
Cottah.	Ranch-estates.	No. 1	Arundel Estate	1	10
		" 2	Chelva Estate	1	
		" 3	Chelva Estate	1	
		" 4	Chelva Estate	1	
		" 5	Chelva Estate	1	
		" 6	Chelva Estate	1	
		" 7	Chelva Estate	1	
		" 8	Chelva Estate	1	
		" 9	Chelva Estate	1	
		" 10	Chelva Estate	1	
Cottah.	Ranch-estates.	No. 11	Chelva Estate	1	10
		" 12	Chelva Estate	1	
		" 13	Chelva Estate	1	
		" 14	Chelva Estate	1	
		" 15	Chelva Estate	1	
		" 16	Chelva Estate	1	
		" 17	Chelva Estate	1	
		" 18	Chelva Estate	1	
		" 19	Chelva Estate	1	
		" 20	Chelva Estate	1	

No. 534.—Under section 138 of the Madras Land Boards Act, 1909, the Governor in Council directs the publication of the following schedule which it is proposed to make in the revised schedule I to the rules framed under subsection (5) of section 134 of the Act and published under notification No. 1291, on page 412-431, of Part I-A of the Fort St. George Gazette, dated 24th July 1915, as required for laying out road No. 19 in the Alwar municipality.

No. 535.—Under section 138 of the Madras Land Boards Act, 1909, the Governor in Council directs the publication of the following schedule which it is proposed to make in the revised schedule I to the rules framed under subsection (5) of section 134 of the Act and published under notification No. 1291, on page 412-431, of Part I-A of the Fort St. George Gazette, dated 24th July 1915, as required for laying out road No. 20 in the Alwar municipality.

ACQUISITION OF LANDS.

No. 536.—Under section 8 of the Land Acquisition Act of 1900, the Governor in Council hereby declares that the land situated in the following schedule and measuring 0.1225 of an acre, be the same as a site for a new or less, is needed for a public purpose, to wit, for extending the playground attached to the Royal Secondary School, (Madrass) and, under sections 5 and 7, the Revenue Divisional Officer, Madras, is empowered to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

1. A plan of the land is kept in the office of the Revenue Divisional Officer, Madras, and may be inspected at any time during office hours.

No. 345.—Under section 6 of the Land Acquisition Act of 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 9 1/27 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for the Municipal office, Majeswaran, and, under sections 8 and 7, the Revenue Divisional Officer, Majeswaran, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Majeswaran, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, with or without parcels, with survey or previous survey.	Name of owner or occupier	Extent of the land required to be taken up.	Extent to be taken up.
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Taluk district, Majeswaran taluk, Pithamangalam village.

Station, between the ...	Sri Marudamurugan Temple Tondar Puthamangalam Taluk Rajahmundry Dist.	North and south, T.B. No. 1011; south, T.B. No. 1012 and west, T.B. No. 1013.	0.956 9 1/27
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No. 346.—Under section 6 of the Land Acquisition Act of 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring one acre, be the same a little more or less, is needed for a public purpose, to wit, for the construction of a well; and, under sections 8 and 7, the Divisional Officer, Rajeswaran, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Divisional Officer, Rajeswaran, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, with or without parcels, with survey or previous survey.	Name of owner or occupier	Extent of the land required to be taken up.	Extent to be taken up.
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Taluk district, Rajeswaran taluk, No. 73, Near village.

Dep. S. No. 312-2 ...	Rajeswaran Rajar ...	North and south, S. No. 312; west, S. No. 313, and east, S. No. 314.	1 acre.
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No. 347.—Under section 6 of the Land Acquisition Act of 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 6 1/27 of an acre and 31,200 square feet, be the same a little more or less, is needed for a public purpose, to wit, for opening a park in the Kumbakonam municipality; and, under sections 8 and 7, the Revenue Divisional Officer, Kumbakonam, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Kumbakonam, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, with or without parcels, with survey or previous survey.	Name of owner or occupier	Extent of the land required to be taken up.	Extent to be taken up.
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Taluk district, Kumbakonam taluk, No. 77, Kumbakonam Forest village.

Station, North, T.B. No. 115.	Mr. A. Thandapani Kalyanar ...	North, Kumbakonam Taluk Taluk; west, Kumbakonam Taluk; south, Kumbakonam Taluk; east, Kumbakonam Taluk.	1 acre and 31,200 sq. ft.
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No. 348.—Under section 6 of the Land Acquisition Act of 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 6 1/27 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for a sanitary land in Anandavaram in the Cuddalore municipality; and, under sections 8 and 7, the Revenue Divisional Officer, Cuddalore, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

No. 728.—Under section 2 of the Land Acquisition Act of 1901, the Government in Deccan hereby declares that the land situated in the following subdvisions and containing 808 a. of area, in the unreserved class, is needed for a public purpose, to wit, for an approach road to the Secondary school at Koppur and, under sections 2 and 3, the Revenue District Officer, Bellary, is empowered to purchase the tenements of a Collector under the Act and directed to take same for the purposes of the said land.

4. A plan of the land is kept in the office of the Bureau Divisional Officer, Pollachi, and may be inspected at any time during office hours.

References

[illegible]

O. H. TODDINGTON,
Acting Secretary to the Committee.

Please.

NOTIFICATION

Proc. R. Soc. Lond. Ser. A, 1916.

No. 75-P.—In modification of notification No. 75-P, published on pages 184-187 of Part I & of the *Act St. George Gazette*, dated 21st March 1916, the following revised lists of plague-infected areas and of notification stations are published:—

A. — $\Gamma_{\Delta \Delta \Delta}$, A. — $\Gamma_{\Delta \Delta \Delta}$, A. — $\Gamma_{\Delta \Delta \Delta}$ *Ex-Im the Modern President*[illegible]

E.—In the Middle Passage—cont.[illegible]*EL—Overrule the Modern Presidency.*

Provinces or Territories.	Subsidiary localities.	Provinces or Territories.	Subsidiary localities.
	Distances and Dates, and Terms of all, part or more Subsidies.		Distances and Dates, and Terms of all, part or more Subsidies.
I. Mysore II. Bengal	The whole province. (a) Districts— Bijapur, Chitaldrug, Chitaldrug, Chitaldrug. (b) Districts— Kara, Kara, Kara, Kara. (c) Towns and parts Bijapur, Bijapur, Bijapur, Bijapur, Bijapur, Bijapur. (d) Districts— Bijapur, Bijapur, Bijapur, Bijapur, Bijapur, Bijapur.	III. Bombay —	3. Southern Districts (a) Districts— Bijapur, Bijapur, Bijapur, Bijapur, Bijapur, Bijapur. (b) Towns and parts— Bijapur, Bijapur, Bijapur. (c) Districts— Bijapur, Bijapur, Bijapur, Bijapur, Bijapur, Bijapur. (d) Districts— Bijapur, Bijapur, Bijapur, Bijapur, Bijapur, Bijapur. (e) Districts— Bijapur, Bijapur, Bijapur, Bijapur, Bijapur, Bijapur. (f) Districts— Bijapur, Bijapur, Bijapur, Bijapur, Bijapur, Bijapur. (g) Districts— Bijapur, Bijapur, Bijapur, Bijapur, Bijapur, Bijapur. (h) Districts— Bijapur, Bijapur, Bijapur, Bijapur, Bijapur, Bijapur. (i) Districts— Bijapur, Bijapur, Bijapur, Bijapur, Bijapur, Bijapur. (j) Districts— Bijapur, Bijapur, Bijapur, Bijapur, Bijapur, Bijapur. (k) Districts— Bijapur, Bijapur, Bijapur, Bijapur, Bijapur, Bijapur. (l) Districts— Bijapur, Bijapur, Bijapur, Bijapur, Bijapur, Bijapur. (m) Districts— Bijapur, Bijapur, Bijapur, Bijapur, Bijapur, Bijapur. (n) Districts— Bijapur, Bijapur, Bijapur, Bijapur, Bijapur, Bijapur. (o) Districts— Bijapur, Bijapur, Bijapur, Bijapur, Bijapur, Bijapur. (p) Districts— Bijapur, Bijapur, Bijapur, Bijapur, Bijapur, Bijapur. (q) Districts— Bijapur, Bijapur, Bijapur, Bijapur, Bijapur, Bijapur. (r) Districts— Bijapur, Bijapur, Bijapur, Bijapur, Bijapur, Bijapur. (s) Districts— Bijapur, Bijapur, Bijapur, Bijapur, Bijapur, Bijapur. (t) Districts— Bijapur, Bijapur, Bijapur, Bijapur, Bijapur, Bijapur. (u) Districts— Bijapur, Bijapur, Bijapur, Bijapur, Bijapur, Bijapur. (v) Districts— Bijapur, Bijapur, Bijapur, Bijapur, Bijapur, Bijapur. (w) Districts— Bijapur, Bijapur, Bijapur, Bijapur, Bijapur, Bijapur. (x) Districts— Bijapur, Bijapur, Bijapur, Bijapur, Bijapur, Bijapur. (y) Districts— Bijapur, Bijapur, Bijapur, Bijapur, Bijapur, Bijapur. (z) Districts— Bijapur, Bijapur, Bijapur, Bijapur, Bijapur, Bijapur.

B.—NOTICES BY ORDER.

South Indian Railway.

Madras.	Puduch.	Salem.	Yellow Town.
Madurai.	Kanyakum.	Tirunelveli.	Yellow Town.
Kanyakum.	Madurai.	Madurai.	Madurai.
Madurai.	Madurai.	Madurai.	Madurai.
Madurai.	Madurai.	Madurai.	Madurai.

Madras and Southern Mahratta Railway.

Madras.	Madurai.	Tirunelveli.
Madurai.	Madurai.	Madurai.
Madurai.	Madurai.	Madurai.
Madurai.	Madurai.	Madurai.

Port St. George, March 15, 1916.

No. 80.—Whereas the Governor in Council is satisfied that there is danger of an outbreak of plague at Tekkikulam in the Tirunelveli taluk of the Bellary District, if persons from the infected portions of the Bellary District and the Madurai District and other parts declared to be infected with plague are permitted to visit that place on the occasion of the coming Arjuna Mahanavamsam festival;

In exercise of the powers delegated to him under the Epidemic Diseases Act of 1907, the Governor in Council prohibits the attendance at the said festival or fair from the 15th to 25th May 1916, inclusive, of persons from the said parts.

All persons proceeding to the said festival or fair in contravention of this notification will be punished.

Port St. George, March 21, 1916.

No. 81-P.—Whereas the Governor in Council is satisfied that there is danger of an outbreak of plague at Perikhal and in the villages around it in the Tirunelveli taluk of the South Arcot District, if persons from the infected portions of the Tirunelveli, Bellary, Coimbatore, Madurai, North Arcot, Salem and South Arcot Districts, the Mysore State and other parts declared to be infected with plague are permitted to visit that place on the occasion of the coming Sri Lakshmi Narayanaswami festival and mela fair;

In exercise of the powers delegated to him under the Epidemic Diseases Act of 1907, the Governor in Council prohibits the attendance at the said festival or fair from the 15th to 25th May 1916, inclusive, of persons from the said parts.

All persons proceeding to the said festival or fair in contravention of this notification will be punished.

No. 82-P.—Whereas the Governor in Council is satisfied that there is danger of an outbreak of plague at Kanyakumari in the Tirunelveli taluk of the Tirunelveli District, if persons from the infected portions of the Coimbatore, Madurai, North Arcot and Salem Districts, the Mysore State and other parts declared to be infected with plague are permitted to visit that place on the occasion of the coming Chithirai festival and mela fair;

In exercise of the powers delegated to him under the Epidemic Diseases Act of 1907, the Governor in Council prohibits the attendance at the said festival or fair from the 1st to 25th April 1916, inclusive, of persons from the said parts.

All persons proceeding to the said festival or fair in contravention of this notification will be punished.

NOTIFICATIONS BY COLLECTORS AND PRESIDENTS OF DISTRICT BOARDS.

Under section 16 of the Madras Local Boards Act V of 1893, M.R.O., Arasikudalur Taluk Madurai District P. S. S. has been duly elected as a member of the Panchayat Union Board in the district of Coimbatore.

Collector's Office,
24th March 1916.

A. R. CUMMING,
Collector.

Under section 16 of the Madras District Municipalities Act IV of 1893, M.R.O., Madurai District P. S. S. has been duly elected as a member of the Municipal Council in the district of Coimbatore.

Collector's Office,
24th March 1916.

H. S. STOKES,
Collector.

Under section 16 of the Madras District Municipalities Act IV of 1893, M.R.O., Madurai District P. S. S. has been duly elected as a member of the Municipal Council in the district of Coimbatore.

Collector's Office,
24th March 1916.

Under section 16 of the Madras District Municipalities Act IV of 1904, M.R.Ry. Velupillai Arumudham Subbiah Chettiar Arangal has been duly elected as a councillor of the Periyakulam municipality.

Under section 16 of the Madras Local Boards Act of 1904, M.R.Ry. Subbiah Nambiar Narayanaswami Sathuram Mothappa, Kollam, has been elected as a member of the Taluk Board, Chikmagalur, in the district of Madras.

Madras Collector's Office,
14th March 1916.

G. F. PADDOSON,
Collector.

M.R.Ry. Pambakkathi Narayana Moopi Narayana Moond Arangal has been duly elected as a member of the Malappuram Taluk Board.

Malabar Collector's Office,
20th March 1916.

F. R. EVANS,
Collector.

Under section 16 of the Madras District Municipalities Act IV of 1904 M.R.Ry. Nachukunnam Chidambaram Subbapathi Sannamurthi Chettiar has been duly elected a municipal councillor of the Kanchikunnam municipality.

Tanjore Collector's Office,
16th March 1916.

R. R. WOOD,
Collector.

Under section 16 of the Madras District Municipalities Act, 1904, M.R.Ry. Padayaperkulam Koppeswami Pillai Appayyanar Pillai Arangal has been duly elected member of the Palaniyandhi Municipal Council.

Tamilnadu Collector's Office,
17th March 1916.

F. R. HEMINGWAY,
Collector.

Under section 16 (f) of Madras Local Boards Act V of 1904, M.R.Ry. Srinivasulu Channayya Perumal Chettiar Arangal of Thiruvannamalai Taluk in Thanjavur district, has been duly elected as a member of the Arinjilur Taluk Board in the Tiruchengode district.

Tiruchengode Collector's Office,
12th March 1916.

R. S. LLOYD,
Collector.

Under section 11 of the Madras Local Boards Act, 1904, the undersigned gentleman has been appointed by election as a member of the Bellary District Board by the Mysore Taluk Board.—

M.R.Ry. P. M. Tammanna Goud Gowd.

The President, District Board, Bellary, in exercise of the powers delegated to him by His Excellency the Governor in Council under section 160 of the Madras Local Boards Act, 1904, hereby re-appoints the undersigned gentleman to be a member of the Mysore Taluk Board.—

Sub-Inspector of Schools, Harpanakudi.

Bellary District Board's Office,
18th March 1916.

A. F. G. MOSCARO,
President.

Under section 12 of the Madras Local Boards Act V of 1904, the undersigned gentleman has been duly elected as member of the District Board of Chingleput by the Chingleput Taluk Board.—

M.R.Ry. V. Narayanaswami Sankaralingam Arangal, s.a., Talukdar of Chingleput, sive M.R.Ry. D. Danabhai Raja Goud.

Chingleput District Board's Office,
14th March 1916.

J. F. DEYANET,
President.

In exercise of the powers delegated to him under section 160 of the Madras Local Boards Act V of 1904, the President, District Board, Chingleput, is pleased to re-appoint M.R.Ry. David Danabhai Raja Arangal as a member of the Chingleput Taluk Board.

Chingleput District Board's Office,
20th March 1916.

J. F. DEYANET,
President.

In exercise of the powers delegated to him by the Governor in Council under section 160 of the Madras Local Boards Act, 1904, the President, District Board, Madras, hereby appoints M.R. Mr. Enayyur Veetkumparambath Madhavan Arangal, sive of Chinnai, to be a member of the Palghat Taluk Board.—

Malabar District Board's Office,
20th March 1916.

F. R. EVANS,
President.

In exercise of the powers delegated to him by His Excellency the Governor in Council under section 160 of the Madras Local Boards Act V of 1904, the President hereby appoints the undersigned gentleman to be a member of the Salem Taluk Board.—

M.R.Ry. East Sivaswami Araya Arangal of Podhuchampalayam.

Salem District Board's Office,
21st March 1916.

E. W. LEIGH,
President.